

**BOARD OF TRUSTEES
ANAHEIM UNION HIGH SCHOOL DISTRICT**

501 N. Crescent Way, P.O. Box 3520
Anaheim, California 92803-3520
www.auhsd.us

NOTICE OF REGULAR MEETING

Date: January 10, 2025

To: Brian O'Neal, P.O. Box 3520, Anaheim, CA 92803-3520
Jessica Guerrero, P.O. Box 3520, Anaheim, CA 92803-3520
Annemarie Randle-Trejo, P.O. Box 3520, Anaheim, CA 92803-3520
Ron Hoshi, P.O. Box 3520, Anaheim, CA 92803-3520
Katherine H. Smith, P.O. Box 3520, Anaheim, CA 92803-3520


Orange County Register, 1920 Main Street, Suite 225, Irvine, CA 92614
Anaheim Bulletin, 1920 Main Street, Suite 225, Irvine, CA 92614
Los Angeles Times, 2300 E. Imperial Highway, El Segundo, CA 90245
Event News, 216 Main Street, Seal Beach, CA 90740

You are hereby notified that a regular meeting of the
Board of Trustees of the Anaheim Union High School District
is called for

Thursday the 16th day of January 2025

Individuals requesting interpretation should contact the executive assistant to the
superintendent at morales_p@auhsd.us by 5:00 p.m. on Tuesday, January 14, 2025,
to allow reasonable arrangement to ensure interpretation services.

**Closed Session-3:30 p.m.
Regular Meeting-6:00 p.m.**



Michael B. Matsuda
Superintendent

ANAHEIM UNION HIGH SCHOOL DISTRICT

501 N. Crescent Way, P.O. Box 3520, Anaheim, California 92803-3520, www.auhsd.us

BOARD OF TRUSTEES

Agenda

Thursday, January 16, 2025

Closed Session-3:30 p.m.

Regular Meeting-6:00 p.m.

As a courtesy to the community, members of the public may observe the meeting by livestream on the District's YouTube channel at

<https://bit.ly/2KEiCDA>.

Individuals requesting interpretation should contact the executive assistant to the superintendent at morales_p@auhsd.us by 5:00 p.m. on Tuesday, January 14, 2025, to allow reasonable arrangement to ensure interpretation services.

Some items on the agenda of the Board of Trustees' meeting include exhibits of supportive and/or background information. These materials are also posted with the meeting agenda on the District website, www.auhsd.us, at the same time that they are distributed to the Board of Trustees.

In compliance with the Americans with Disabilities Act, individuals with a disability who require modification or accommodation in order to participate in this meeting should contact the executive assistant to the superintendent at morales_p@auhsd.us by 5:00 p.m. on Tuesday, January 14, 2025, to allow for reasonable arrangements to ensure accessibility to the meeting.

We respectfully acknowledge that the Anaheim Union High School District is located on the ancestral land of the Gabrielino/Tongva people. We gratefully acknowledge those on whose ancestral homelands we gather, as well as the diverse and vibrant Native communities who make their home here today.

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|----|--|-------------------------|
| 1. | CALL TO ORDER-ROLL CALL | ACTION ITEM |
| 2. | ADOPTION OF AGENDA | ACTION ITEM |
| 3. | PUBLIC COMMENTS, CLOSED SESSION ITEMS | INFORMATION ITEM |

This is an opportunity for community members to address the Board of Trustees on closed session agenda items only. Persons wishing to address the Board of Trustees should complete a speaker request form, available on the information table, at the back of the room, and submit it to the executive assistant prior to the meeting. Each speaker is limited to a maximum of three minutes; each topic is limited to a total of 20 minutes. Board members cannot immediately respond to public comments, as stated on the speaker request form.

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| 4. | CLOSED SESSION | ACTION/INFORMATION ITEMS |
|----|-----------------------|---------------------------------|

The Board of Trustees will meet in closed session for the following purposes:

- 4.1 To consider matters pursuant to Government Code Section 54957: Public employee performance evaluation, superintendent.

- 4.2 To consider matters pursuant to Government Code Section 54956.9(d)(1): Conference with legal counsel, existing litigation (Orange County Superior Court Case No. 30-2023-01336600-CU-PO-CJC).
- 4.3 To consider matters pursuant to Government Code Section 54956.9(d)(1): Conference with legal counsel, existing litigation (Orange County Superior Court Case Nos. 30-2022-01299219-CU-PO-NJC, 30-2022-012989723-CU-PO-CJC, and 30-2022-01292985-CU-PO-CJC).
- 4.4 To consider matters pursuant to Government Code Section 54957.6: Conference with labor negotiators Mr. Matsuda, Dr. Fried, Dr. Nien, and Mr. Jackson regarding negotiations and contracts with the American Federation of State, County and Municipal Employees (AFSCME), Anaheim Personnel and Guidance Association (APGA), Anaheim Secondary Teachers Association (ASTA), California School Employees Association (CSEA), Mid-Managers Association (MMA), and Anaheim Military Instructors Union (AMIU).
- 4.5 To consider matters pursuant to Government Code Section 54957: Public employee discipline/dismissal/release/appointment/reassignment.
- 4.6 To consider matters pursuant to Government Code Section 54957: Public employee discipline/dismissal/release, HR-2024-25-04. **[CONFIDENTIAL]**
- 4.7 To consider matters pursuant to Government Code Section 54957: Public employee discipline/dismissal/release, HR-2024-25-06. **[CONFIDENTIAL]**

5. **RECONVENE MEETING, PLEDGE OF ALLEGIANCE, AND CLOSED SESSION REPORT OUT** **INFORMATION ITEMS**

5.1 **Reconvene Meeting**

The Board of Trustees will reconvene into open session.

5.2 **Pledge of Allegiance and Moment of Silence**

Student Representative to the Board of Trustees Erin Baek will lead the Pledge of Allegiance to the Flag of the United States of America and provide a moment of silence.

5.3 **Closed Session Report**

The clerk of the Board of Trustees will report actions taken during closed session.

6. **RECOGNITIONS** **INFORMATION ITEMS**

6.1 **Puente Statewide Academic and Leadership Award, Class of 2025**

The Board of Trustees will recognize five District students for being recipients of the annual Statewide Academic and Leadership Award by the Puente Project. The Puente Project is a national award-winning program that for more than 30 years has improved the college-going rate of tens of thousands of California's educationally underrepresented students. This year, an impressive amount of students throughout California sent in applications that were thoroughly reviewed for academic achievement, community leadership involvement, and personal statements. The Puente Project Statewide Office recognized students across

California for their exemplary Puente leadership, spirit, and outstanding academic achievement; five of these students hail from the Anaheim Union High School District.

Itzel Cordova, Anaheim High School
Nayeli Valdepena, Loara High School
Abril Ortega Cortez, Magnolia High School
Michelle Mendoza, Savanna High School
Han Nguyen, Western High School

6.2 **Honor Outgoing Board President**

The Board of Trustees will honor Trustee Randle-Trejo for her service as Board president from December 2023 through December 2024.

7. **ITEMS OF BUSINESS**

BUSINESS SERVICES

7.1 **Financial Audit for Fiscal Year 2023-24**

INFORMATION ITEM

Background Information:

California Education Code Section 41020 requires that school districts provide an annual audit of all funds under the District's jurisdiction using an independent auditor and report using the format established by the California State Controller's Office. California Education Code Section 41020.3 requires that the Board of Trustees review the annual audit at one of its regularly scheduled meetings.

Current Consideration:

The Board of Trustees has previously retained the firm of Eide Bailly, LLP, certified public accountants, to conduct the District's annual audit. Representatives of the firm have completed their examination and have presented the results to District staff. The final report has been provided to the Board of Trustees and will be presented in open session.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

Although this is an information item only, requiring no formal action by the Board of Trustees, it is recommended that the Board review and accept the Annual Audit Report for the year ended June 30, 2024. **[EXHIBIT A]**

7.2 **Bond Audit Report for Fiscal Year 2023-24**

INFORMATION ITEM

Background Information:

Eide Bailly, LLP recently issued the audit report for the General Obligation Bonds, Building Fund (Measure H). The report will be presented to the Citizens' Oversight Committee in February 2025. California Education Code Section 15286 requires that the audit report be submitted to the Board of Trustees no later than March 31 of each year.

Current Consideration:

The Board of Trustees retained the firm of Eide Bailly, LLP, certified public accountants, to conduct the District's 2023-24 audit of the General Obligation Bonds, Building Fund (Measure H). Representatives of the firm have completed their examination and have presented the results to District staff. The final report has been provided to the Board of Trustees.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

Although this is an information item only, requiring no formal action by the Board of Trustees, it is recommended that the Board officially review and accept the General Obligation Bonds, Building Fund (Measure H) Audit Report for the year ended June 30, 2024. **[EXHIBIT B]**

8. **REPORTS**

INFORMATION ITEMS

8.1 **Student Representative's Report**

Erin Baek, student representative to the Board of Trustees, will report on student activities throughout the District.

8.2 **Student Speakers**

Any Anaheim Union High School District student in the audience who wishes to speak to the Board of Trustees may do so at this time. Students wishing to address the Board of Trustees should complete a student speaker request form, available on the information table, at the back of the room, and submit it to the executive assistant prior to the meeting. Students wishing to speak at this time are limited to three minutes. Board members cannot immediately respond to student comments, as stated on the speaker request form. Students may also choose to speak during the Public Comment section of the agenda instead of at this time; however, they may only speak once per topic during the meeting.

8.3 **Reports of Associations**

Officers present from the District's employee associations will be invited to address the Board of Trustees.

8.4 **Parent Teacher Student Association (PTSA) Report**

PTSA representatives present will be invited to address the Board of Trustees.

9. **PUBLIC COMMENTS, OPEN SESSION ITEMS**

INFORMATION ITEM

Opportunities for public comments occur at the beginning of each agenda item and at this time for items not on the agenda. Persons wishing to address the Board of Trustees should complete a speaker request form, available on the information table, at the back of the room, and submit it to the executive assistant prior to the meeting. Each speaker is limited to a maximum of three minutes; each topic or item is limited to a total of 20 minutes. Board members cannot immediately respond to public comments, as stated on the speaker request form.

10. **SUPERINTENDENT AND STAFF REPORT**

INFORMATION ITEM

11. **ITEMS OF BUSINESS**

RESOLUTIONS

11.1 **Resolution No. 2024/25-B-10, Signature Authorization**
(Roll Call Vote)

ACTION ITEM

Background Information:

The Board of Trustees is requested to adopt Resolution No. 2024/25-B-10, Signature Authorization. In accordance with Education Code Section 42633, the governing board of each school district shall be responsible for filing or causing to be filed with the county superintendent of schools the verified signature of each person authorized to sign orders in its name.

Except for districts determined to be fiscally accountable pursuant to Section 42650, no order on the funds of any school district shall be approved by the county superintendent of schools unless the signatures are on file in his office and he is satisfied that the signatures on the order are those of persons authorized to sign the order.

Current Consideration:

The Orange County Department of Education requires that all designated personnel authorized to sign various documents, and as listed on the attached resolution, be approved by the Board of Trustees.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees adopt Resolution No. 2024/25-B-10, by a roll call vote. **[EXHIBIT C]**

11.2 **Resolution No. 2024/25-B-11, Emergency Resolution for Gas Line**
Repair at Cypress High School
(Roll Call Vote)

ACTION ITEM

Background Information:

In December 2024, Southern California Edison (Edison) was on site checking routine meters when Edison discovered exposure to gas. Edison then proceeded to take readings and large exposure readings were noted and recorded. Edison proceeded to notify the Maintenance and Operations Department of the findings. The location was between the girl's locker room and the 300 building.

Clean-Out Kings responded and determined the extent of the damage. The gas line was excavated around 40 feet and exposed to determine the damage. In the process of repair, the contractor pointed out that the main issue was the mechanical fittings that were placed on the tubing. Mechanical fittings were removed and the proper poly fittings were fused, as well as removal and replacement of valves that were frozen, in addition to four more inches of valves.

To ensure a safe and healthy school site for teachers, staff, and students, District staff consulted with Orange County Department of Education legal counsel and determined that

an emergency existed, prompting immediate action to repair the sewer line by Clean-Out Kings.

Current Consideration:

Public Contract Code Section 20113 provides that in an emergency when any repairs, alterations, work or improvement is necessary to any facility of public schools to permit the continuance of existing school classes, or to avoid danger to life or property. The Board may, by unanimous vote, with the approval of the County Superintendent of Schools, make a contract in writing or otherwise on behalf of the District for the performance of labor and furnishing of materials or supplies without advertising for or inviting bids.

Budget Implication:

The total expenditure is \$160,000. (Routine Restricted Maintenance Fund)

Staff Recommendation:

It is recommended that the Board of Trustees discuss and approve Resolution No. 2024/25-B-11, Emergency Resolution for Gas Line Repair at Cypress High School, by a roll call vote.

[EXHIBIT D]

11.3 **Resolution No. 2024/25-E-11, White Out Tobacco/Ctrl Alt Delete Nicotine Week 2025 (Roll Call Vote)** **ACTION ITEM**

Background Information:

White Out Tobacco/Ctrl Alt Delete Nicotine Week 2025 is a week of activism (previously called Through With Chew Week) that empowers youth and any concerned group to stand out, speak up, and seize control against Big Tobacco by raising awareness of the problem of disposable and flavored tobacco use, as well as oral nicotine pouches; encourage youth to reject the tobacco industry's deceptive marketing and stay tobacco/vape-free; and urge elected officials to take action to protect kids from tobacco products, vapes, as well as nicotine.

Current Consideration:

The Board of Trustees is requested to adopt Resolution No. 2024/25-E-11 for White Out Tobacco/Ctrl Alt Delete Nicotine Week 2025, February 18-21, 2025. The adoption of this resolution provides an opportunity to inform parents, guardians, and communities of the efforts that the District is making to support their commitment to decrease flavored tobacco use, as well as oral nicotine pouches and increase awareness of the negative health effects of using tobacco, vapes, and nicotine products.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees adopt Resolution No. 2024/25-E-11, by a roll call vote. **[EXHIBIT E]**

11.4 **Resolution No. 2024/25-HR-02, National School Counseling Week (Roll Call Vote)** **ACTION ITEM**

Background Information:

National School Counseling Week focuses public attention on the unique contribution of professional school counselors and how students benefit as a result of what school

counselors do. National School Counseling Week highlights the tremendous impact school counselors can have in helping students achieve school success and plan for a career. The special week honors school counselors for being actively engaged in helping students examine their abilities, strengths, interests, and talents; working in a partnership with parents as they encounter the challenges of raising children in today's world; focusing on positive ways to enhance students' social/personal, educational and career development; and working with teachers, as well as other educators to provide an educational system where students can realize their potential and set healthy, realistic, and optimistic aspirations for themselves. Professional school counselors are certified, experienced educators with a master's degree in guidance and counseling. The combination of their training and experience makes them an integral part of the total educational program.

Current Consideration:

Resolution No. 2024/25-HR-02, National School Counseling Week, declares the week of February 3, 2025, through February 7, 2025, as National School Counseling Week throughout the Anaheim Union High School District. Counselors will be recognized for their dedication and hard work in preparing our students for success in the future.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees adopt Resolution No. 2024/25-HR-02, National School Counseling Week, by a roll call vote. **[EXHIBIT F]**

BUSINESS SERVICES

11.5 New Board Policy 1230, School-Connected Organizations, First Reading INFORMATION ITEM

Background Information:

Education Code 51521 states "No person shall solicit any other person to contribute to any fund or to purchase any item of personal property, upon the representation that the money received is to be used wholly or in part for the benefit of any public school or the student body of any public school, unless such person obtains the prior written approval of the governing board of the school district."

Current Consideration:

Establishing Board Policy 1230 and the accompanying administrative regulations will allow the Board to fulfill its legal and fiduciary responsibility to manage District operations regarding school-connected organizations.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

Although this is an information item only, requiring no formal action by the Board of Trustees, it is recommended that the Board of Trustees review Board Policy 1230, School-Connected Organizations. **[EXHIBIT G]**

EDUCATIONAL SERVICES

11.6 **Revised Board Policy, Multiple Policies, Second Reading**

ACTION/INFORMATION ITEM

Background Information:

The District is continuing the process of reviewing Board policies, administrative regulations, and bylaws to ensure conformity with the recommendations of the California School Boards Association (CSBA) through the Gamut Online System. Gamut is an online policy information service that incorporates the complete CSBA Policy Update Reference Manual, which contains more than 650 sample policies, regulations, as well as exhibits and is updated continually.

Current Consideration:

The Education Division, Education and Information Technology Department has submitted the following technology policies for review. The policies have been revised and indicate individual insertions or deletions to language. Board Policy 6209 (4040), Employee Use of Technology was last revised in January 2023. Board Policy 7901.03 (6163.4), Student Use of Technology was last revised in January 2023.

11.6.1 Revised Board Policy 6209 (4040), Employee Use of Technology **[EXHIBIT H]**

11.6.2 Revised Board Policy 7901.03 (6163.4), Student Use of Technology **[EXHIBIT I]**

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees review and/or approve the revised Board Policies listed above.

11.7 **Career Technical Education Advisory Membership**

INFORMATION ITEM

Background Information:

As part of the Carl D. Perkins Grant requirements, the District must appoint and meet with an advisory group to develop and maintain a Comprehensive Local Needs Assessment (CLNA) to guide the spending of Perkins funds. The advisory group should be made up of parents, students, academic and CTE teachers, faculty, administrators, career guidance and academic counselors, representatives of business and industry, representatives of special populations, as well as other interested individuals in the development, implementation, and evaluation of CTE programs.

Current Consideration:

The District would like to formally report the membership of its Career Education Advisory.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

Although this is an information item only, requiring no formal action by the Board of Trustees, it is recommended that the Board receive the information. **[EXHIBIT J]**

11.8 **Agreement, Dr. June Ahn**

ACTION ITEM

Background Information:

Dr. June Ahn works on behalf of the Orange County Educational Advancement Network (OCEAN), which is a network of partnerships between K-12 schools, nonprofit organizations, and the University of California, Irvine (UCI) School of Education. OCEAN engages in actionable scholarship to positively impact diverse communities through research-practice partnerships. Its mission is to help develop community partnerships that foster collaboration, mutual respect, community needs and priorities, as well as the use of research to improve learning and education in our region. Dr. June Ahn and OCEAN collaborated with the District on behalf of the Anaheim Collaborative to apply for the Profiles in Collective Leadership (PCL) grant with Carnegie Corporation of New York and Transcend. The Anaheim Collaborative was awarded the grant in April 2024.

Current Consideration:

As part of the PCL grant action plan, the District would like to hire Dr. June Ahn to further develop stakeholder input into the features and practices that the District develops to create, as well as monitor metrics of the 5Cs and college and career readiness. Dr. June Ahn will focus on staff, student, and parent input in developing metrics and practices that support whole child education. Services are being provided January 10, 2025, through May 23, 2025.

Budget Implication:

The total cost for these services is not to exceed \$15,000. (Carnegie Grant Funds)

Staff Recommendation:

It is recommended that the Board of Trustees ratify the agreement. **[EXHIBIT K]**

11.9 **Agreement, aiEDU**

ACTION ITEM

Background Information:

The District is entering into a partnership with aiEDU to enhance Artificial Intelligence (AI) literacy and readiness for students, staff, and families. This partnership aligns with the District's commitment to preparing students for an AI-driven future. aiEDU, a nonprofit organization, will provide professional learning, strategic advisory support, and curricular resources designed to integrate AI concepts into teaching and learning. This initiative aims to serve all students, with particular attention to English Learners, foster youth, and students from low-income families. Services will include professional learning for teachers and administrators, the implementation of policies for safe AI use, and supporting our AI Work Group at the District level to ensure AI literacy implementation meets the needs of our students.

Current Consideration:

The agreement formalizes the collaboration between the District and aiEDU for the 2024-25 year. The program will initially focus on providing professional learning for teachers and administrators, in addition to developing AI literacy curricula tailored to student needs. aiEDU will also work with the District to support our AI Work Group, assess District readiness using the AI Readiness Rubric, and guide the development of a safe use policy. The collaboration is expected to empower educators with knowledge and tools for AI integration and foster an AI-ready culture across the District. Services are being provided January 6, 2025, through July 31, 2025.

Budget Implication:

There is no impact to the budget. The partnership is supported by philanthropic grants awarded to aiEDU. Total funding for the proposed services is \$90,000, covering strategic advisory services, professional learning sessions, and progress monitoring. The District will not incur any direct costs for this initiative.

Staff Recommendation:

It is recommended that the Board of Trustees ratify the agreement. **[EXHIBIT L]**

12. **CONSENT CALENDAR**

ACTION ITEM

The Board will list consent calendar items that they wish to pull for discussion.

The Board of Trustees is requested to approve/ratify items listed under the consent calendar. These items are considered routine and are acted on by the Board of Trustees in one motion. It is understood that the administration recommends approval of all consent calendar items. Each item on the consent calendar, approved by the Board, shall be deemed to have been considered in full and approved/ratified as recommended. There is no discussion of these items prior to the Board vote unless a member of the Board, staff, or the public requests specific items be discussed or removed from the consent calendar.

BUSINESS SERVICES

12.1 **Piggyback for Video Management Software (VMS) and Related Services**

Background Information:

The Board of Trustees approved the installation of additional surveillance at the July 14, 2022, Board meeting. These cameras require additional Milestone XProject VMS licenses in order to program, access, view, and operate them in conjunction with existing cameras.

Current Consideration:

The State of California's Department of General Services (DGS) has a piggybackable contract through the California Multiple Awards Schedule (CMAS) with HCI Systems, Inc. The software, ongoing support, and services will be purchased utilizing DGS CMAS contract 322-12-1045. Services will be provided concurrently with existing licenses through January 31, 2030. The District will utilize this contract pursuant to the provisions of Public Contract Code Sections 10298, 10299, and 12100 et seq.

Budget Implication:

The cost is not to exceed \$252,143. (LCFF Funds)

Staff Recommendation:

It is recommended that the Board of Trustees approve the purchase of software utilizing DGS's CMAS contract 322-12-1045 to HCI Systems, Inc., pursuant to Public Contract Code Sections 10298.

12.2 **Declaring Certain Furniture and Equipment as Unusable, Obsolete, and/or Out-of-Date, and Ready for Sale or Destruction**

Staff Recommendation:

It is recommended that the Board of Trustees approve the list of District furniture and equipment as unusable, obsolete, and/or out-of-date, and ready for sale or destruction, as

well as authorize proper disposal in accordance with Education Code Section 17545 or 17546. **[EXHIBIT M]**

12.3 **Declaring Certain Textbooks and Instructional Materials as Unusable, Obsolete, and/or Out-of-Date, Damaged, and Ready for Sale or Destruction**

Staff Recommendation:

It is recommended that the Board of Trustees approve the list of District textbooks and instructional materials as unusable, obsolete, and/or out-of-date, damaged, and ready for sale or destruction as surplus, as well as authorize staff to dispose of the textbooks and instructional materials in accordance with Education Code Section 60510 et al.

[EXHIBIT N]

12.4 **Donations**

Staff Recommendation:

It is recommended that the Board of Trustees accept the donations as submitted.

[EXHIBIT O]

12.5 **Purchase Order Detail Report and Change Orders**

Staff Recommendation:

It is recommended that the Board of Trustees ratify the reports December 9, 2024, through January 5, 2025. **[EXHIBITS P and Q]**

12.6 **Check Register/Warrants Report**

Staff Recommendation:

It is recommended that the Board of Trustees ratify the report December 9, 2024, through January 5, 2025. **[EXHIBIT R]**

12.7 **SUPPLEMENTAL INFORMATION**

12.7.1 Cafeteria Fund, October 2024 **[EXHIBIT S]**

12.7.2 Enrollment, Month 5 **[EXHIBIT T]**

EDUCATIONAL SERVICES

12.8 **2023-24 School Plan for Student Achievement**

Background Information:

California Education Code, Section 64001, specifies that schools and districts that receive state and federal funding prepare a School Plan for Student Achievement for any recipient school. The purpose of the School Plan for Student Achievement is to coordinate all educational services at the school, and it serves as a blueprint to improve the academic performance of all students.

Current Consideration:

Each action plan, recently distributed to the Board of Trustees, and available to the public, includes information pertaining to school site curriculum, instruction, professional development, parent activities, and budgeted expenditures.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees approve the school plans for student achievement.

12.9 **2024-25 Parent and Family Engagement Policies**

Background Information:

The governing board of each school district shall establish and adopt a written parent and family engagement policy and program for each school in the district that receives funds under Title I, Part A of the Elementary and Secondary Education Act (ESEA), as amended by the Every Student Success Act (ESSA). Board Policy 91300 (6020), Parent and Family Engagement, reflects this requirement within the administrative regulations.

Current Consideration:

Each policy, recently distributed to the Board of Trustees, and available to the public, includes information pertaining to school site parent and family engagement activities and programs.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

Although this is an information item only, requiring no formal action by the Board of Trustees, it is recommended that the Board review the policies listed above.

12.10 **Amendment, Spyder 3D, LLC, Gilbert High School**

Background Information:

Spyder 3D is a small company with a vision: to empower all students with the skills and opportunities needed for success. Their flagship initiative, SpyderLab, is a comprehensive engaging graphic media production and digital fabrication program designed to equip high school students with essential design, technical, and business skills, preparing them for a wide array of career paths. SpyderLab has demonstrated remarkable success in several California high schools. The program has seen graduates pursue further education in related fields, while others have secured employment with companies seeking the specific technical, creative, and business competencies fostered by the program. SpyderLab benefits a diverse student body, including both "at promise" students who may struggle academically. The program offers students a chance to explore their creativity, gain certification in technical skills, and thrive in a collaborative, business-oriented environment.

Current Consideration:

The Board of Trustees is requested to amend the agreement previously approved on June 13, 2024. An amendment is requested to increase the service from two days to five days of support. All other terms and conditions remain intact.

Budget Implication:

An additional \$17,100 is requested to increase from the previous amount of \$204,956.25. The new amended amount is at a total not to exceed \$222,056.25. (Equity Multiplier Funds)

Staff Recommendation:

It is recommended that the Board of Trustees approve the amendment. **[EXHIBIT U]**

12.11 **Amendment, Agreement, Kopius**

Background Information:

The District has created an extensive library of reports that extends the reporting in our student information systems, Aeries. Staff have recently expanded report offerings from traditional, columnar reports to interactive data visualizations using Microsoft Power BI.

Current Consideration:

The amended agreement includes a master services agreement (MSA) between the District and Kopius, Inc. that augments the statement of work and non-disclosure agreement Board approved in November. Services are being provided December 1, 2024, through March 31, 2025.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees ratify the amendment. **[EXHIBIT V]**

12.12 **Amendment, Agreement, Girls Incorporated of Orange County**

Background Information:

Girls Inc. is a private, nonprofit agency, which has been serving girls ages four-and-a half to eighteen years, since 1954. They are an affiliate of the national Girls Inc., which serves approximately 125,000 girls annually across the United States and Canada. Girls Inc. develops research-based supplementary educational programs that encourage girls to master physical, intellectual, and emotional challenges. The programs focuses on career and life planning, health education, leadership, community action, self-reliance and life skills, as well as cultures and heritage, academic achievement, participation in sports, excellence in math, science, and technology.

Current Consideration:

The Board of Trustees is requested to amend the agreement previously approved on September 12, 2024, with Girls Incorporated of Orange County. An amendment is requested to add Katella High School to receive services that will be covered through a grant. All other terms and conditions remain intact.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees approve the amendment. **[EXHIBIT W]**

12.13 **Agreement, eKadence Learning Foundation**

Background Information:

eKadence is a nonprofit foundation that produced a state-of-the-art learning management system (LMS), designed by teachers and counselors, and focused on whole child metrics and integration with the student information system. eKadence uses a framework focused on 21st century skills coupled with traditional college and career preparedness that uniquely demonstrate soft, as well as hard skill competencies. eKadence collaborated with Anaheim Union High School District on behalf of the Anaheim Collaborative to apply for the Profiles in Collective Leadership (PCL) grant with Carnegie Corporation of New York and Transcend. The Anaheim Collaborative was awarded the grant in April 2024.

Current Consideration:

As part of the PCL grant action plan, the District would like to hire eKadence to further develop stakeholder input into the features created in eKadence. eKadence will focus on staff, student, and parent input in developing metrics that support whole child education. eKadence will continue to develop reporting to improve services to staff, students, and families. Services will be provided January 17, 2025, through May 23, 2025.

Budget Implication:

The total cost for the five sessions is not to exceed \$15,000. (Carnegie Grant Funds)

Staff Recommendation:

It is recommended that the Board of Trustees approve the agreement. **[EXHIBIT X]**

12.14 **Agreement, Orange County Department of Education (OCDE), Language Services**

Background Information:

Plurilingual Services provides translation and interpretation services via employed translator/interpreters in Spanish, Korean, and Vietnamese. There are over 60 languages represented by families and students in the District. There are many languages that the District is not able to support with District staff. Families require periodic translation and/or interpretation services in many different languages, to assist with health, safety, and mandated educational issues. As a result, the District must contract with outside translation/interpretation providers, especially of rare languages.

Current Consideration:

The OCDE Language Services provided translation and interpretation services in the years preceding the pandemic in Farsi, Hindi, Urdu, Tagalog, Punjabi, and Bengali, as well as Mandarin Chinese. These services included parent interpretation support in meetings, and the translation of written documents, primarily for Individualized Education Plan (IEP) meetings. As immigration increases, it is projected that this demand will continue to increase in the 2024-25 year. Services are being provided July 15, 2024, through June 30, 2025.

Budget Implication:

The cost for these as-needed services is not to exceed \$20,000. (LCFF Funds)

Staff Recommendation:

It is recommended that the Board of Trustees ratify the agreement. **[EXHIBIT Y]**

12.15 **Instructional Materials Submitted for Adoption**

The Instructional Materials Review Committee has recommended the selected books for English language arts and dual enrollment courses. The books have been made available for public view. Future purchases of these materials will be paid by Lottery Funds and Committed Textbook Funds.

Staff Recommendation:

It is recommended that the Board of Trustees adopt the selected materials. **[EXHIBIT Z]**

12.16 **Instructional Materials Submitted for Display**

The Instructional Materials Review Committee recommended the selected material for display, for courses in World Languages. Before the materials can be approved for adoption, they must be made available for public review. The Board of Trustees will be requested to consider adoption of the materials following the end of the period of public display, January 17, 2025, through February 13, 2025.

Staff Recommendation:

It is recommended that the Board of Trustees approve the display. **[EXHIBIT AA]**

12.17 **Individual Service Contracts**

Staff Recommendation:

It is recommended that the Board of Trustees approve/ratify the individual service contracts as submitted. (Special Education Funds) **[EXHIBIT BB]**

12.18 **Field Trip Report**

Staff Recommendation:

It is recommended that the Board of Trustees approve/ratify the report as submitted. **[EXHIBIT CC]**

HUMAN RESOURCES

12.19 **Agreement, California State University, Fullerton**

Background Information:

The District has traditionally entered into agreements with university programs to provide opportunities for university students to meet their field work requirements and to gain valuable experience in a professional setting within our District school sites. The District has had an agreement in place with California State University, Fullerton since 2001.

Current Consideration:

University students will meet with District supervisors to participate in learning activities that best meet their individual academic needs and goals. This agreement provides opportunities for the student to observe, participate, and assist in the professional field related to the student's academic field of study. Supervisors will model to the student professional, ethical, and appropriate behavior. Additionally, professional attire, development, and conduct will be reviewed. This agreement will be in effect January 17, 2025, through January 16, 2030. The agreement will be signed following Board approval.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees approve the agreement. **[EXHIBIT DD]**

12.20 **Agreement, Student Teaching, California State University, Fullerton**

Background Information:

The District has traditionally entered into agreements with university programs to provide opportunities for university students to meet their field work requirements and to gain valuable experience in a professional setting within our District school sites. The District has had a student teaching agreement in place with California State University, Fullerton since 2001.

Current Consideration:

This agreement is a renewal of the current agreement already in place with California State University, Fullerton. The current agreement expires June 30, 2025. University students will meet with school site master teachers to be involved in the students' preparation for student teaching. This agreement provides opportunities for student teachers to observe, participate, assist, and teach in the master teacher's classroom for one semester. Master teachers will model to the student teacher effective planning, instruction, and management strategies, as well as discuss these strategies with the student teacher. Additionally, professional attire, development, and conduct will be reviewed. This agreement will be in effect July 1, 2025, through June 30, 2030.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees approve the student teaching agreement. **[EXHIBIT EE]**

12.21 **Agreement, Teaching Internship, California State University, Fullerton**

Background Information:

The District has traditionally entered into agreements with university programs to provide opportunities for university students to meet their field work requirements and to gain valuable experience in a professional setting within our District school sites. Intern agreements permit university students to provide services to District students as a paid employee of the District. The District has had various student teaching and intern agreements in place with California State University, Fullerton (CSUF), since 2003.

Current Consideration:

The intern agreement with CSUF is a renewal agreement. University students will meet with school site master teachers to be involved in the students' preparation for internship. Master teachers will model to the student teacher effective planning, instruction, and management strategies, as well as discuss these strategies with the intern teacher. Additionally, professional attire, development, and conduct will be reviewed. The agreement will be effective July 1, 2025, through June 30, 2028. The agreement will be signed following Board approval.

Budget Implication:

The services are provided as a budgeted annual expense. Intern teachers will be placed on the Teacher Salary Schedule according to District policies regarding previous experience and/or education. (General Fund)

Staff Recommendation:

It is recommended that the Board of Trustees approve the agreement. **[EXHIBIT FF]**

12.22 **Memorandum of Understanding (MOU), Azusa Pacific University**

Background Information:

The District has traditionally entered into agreements with university programs to provide opportunities for university students to meet their field work requirements and to gain valuable experience in a professional setting within our District school sites. The District has had agreements in place with Azusa Pacific University since 2003.

Current Consideration:

Students will work under the supervision of District personnel relevant to their field of study to develop skills that prepare them for a career in education. This agreement provides opportunities for students in their respective fields to observe, participate, and assist. Additionally, District personnel will model professional attire, development, and conduct. This agreement is in effect January 1, 2025, through June 30, 2029.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees ratify the MOU. **[EXHIBIT GG]**

12.23 **2024-25 Second Quarterly Report, Williams Uniform Complaints**

Background Information:

The Williams Uniform Complaints report summarizes all complaints relative to adequate textbooks and instructional materials, teacher vacancies or misassignments, facilities conditions, and intensive instruction. This is a quarterly report required by Education Code Section 35186, which is submitted to the Orange County Department of Education.

Current Consideration:

The Williams Uniform Complaints Second Quarterly Report, October 1, 2024, through December 31, 2024, states there were no complaints during this quarter.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees accept the report. **[EXHIBIT HH]**

12.24 **Certificated Personnel Report**

Staff Recommendation:

It is recommended that the Board of Trustees approve/ratify the report as submitted. **[EXHIBIT II]**

12.25 **Classified Personnel Report**

Staff Recommendation:

It is recommended that the Board of Trustees approve/ratify the report as submitted.
[EXHIBIT JJ]

SUPERINTENDENT'S OFFICE

12.26 **Public Disclosure of OCDE Consulting Agreement**

Background Information:

The Board of Trustees employs the superintendent pursuant to a written employment agreement, which permits the superintendent to engage in outside undertakings for compensation, so long as they do not interfere with the performance of his duties to the District. Board Policy 6203.03, Incompatible Activities of School Employees, defines the scope of outside employment, activity, or enterprise for compensation which is inconsistent, incompatible, in conflict with, or inimical to an employee's duties to the District.

Current Consideration:

The Orange County Department of Education (OCDE) has requested that the superintendent provide paid consulting support in pursuit of a countywide initiative related to artificial intelligence (AI) and its integration in education. The District is not a party to the agreement between OCDE and the superintendent. As a matter of transparency, it is requested that the Board approve the superintendent's release for up to four hours per month, January 2025 through June 2025, inclusive, to provide the requested consulting services to OCDE. Such release is consistent and compatible with the superintendent's duties and the interests of the District. The superintendent will be responsible for any required conflict of interest reporting pursuant to Policy 6203.01 (9270).

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees approve the superintendent's release to support OCDE's initiatives related to AI, with incidental use of District technology related to that support.

12.27 **Conferences and/or Meetings**

It is recommended that the Board of Trustees approve the attendance to the following conferences for superintendent with payment of necessary expenses (registration, travel, hotel, parking, ground transportation, etc.)

12.27.1 aiEDU, January 22, 2025, Silicon Valley, CA, at a cost not to exceed \$800.
(Carnegie Funds)

12.27.2 2025 CAAPLE Annual Conference, February 3, 2025, through February 4, 2025, San Jose, CA, at a cost not to exceed \$800. (Carnegie Funds)

12.27.3 California Civic Learning Summit, February 5, 2025, through February 6, 2025, Sacramento, CA, at a cost not to exceed \$800. (General Fund)

12.27.4 K-12 Innovation Alliance Summit, February 11, 2025, through February 12, 2025, Tempe, AZ, at a cost not to exceed \$1,500. Registration paid by Arizona State University. (General Fund)

Staff Recommendation:

It is recommended that the Board of Trustees approve for the superintendent to attend the conferences.

12.28 **Board of Trustees' Meeting Minutes**

December 12, 2024, Regular Meeting [EXHIBIT KK]

Staff Recommendation:

It is recommended that the Board of Trustees approve the minutes as submitted.

13. **BOARD OF TRUSTEES' REPORT** ***INFORMATION ITEM***

Announcements regarding school visits, conference attendance, and meeting participation.

14. **ADVANCE PLANNING** ***INFORMATION ITEM***

14.1 **Future Meeting Dates**

The next meeting of the Board of Trustees will be held on Thursday, February 13, 2025, at 6:00 p.m.

Thursday, March 6
Thursday, April 10
Thursday, May 8
Thursday, June 5
Thursday, June 12
Thursday, July 17

Thursday, August 7
Thursday, September 11
Thursday, October 16
Thursday, November 13
Thursday, December 11

14.2 **Suggested Agenda Items**

15. **ADJOURNMENT** ***ACTION ITEM***

In compliance with the Americans with Disabilities Act, individuals with a disability who require modification or accommodation in order to participate in this meeting should contact the executive assistant to the superintendent at morales_p@auhsd.us by 5:00 p.m. on Tuesday, January 14, 2025.



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June 30, 2024

Anaheim Union High School District

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Independent Auditor's Report

To the Governing Board
Anaheim Union High School District
Anaheim, 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 Anaheim Union High School District (the District) as of and for the year ended June 30, 2024, 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 Anaheim Union High School District, as of June 30, 2024, and the respective changes in financial position, and, where applicable, cash flows thereof 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.

Correction of Error

As discussed in Note 17 to the financial statements, certain errors resulting in an understatement of amounts previously reported for accounts payable as of June 30, 2023, were discovered during the current year. Accordingly, a restatement has been made to the Building Fund's fund balance and governmental activities net position as of July 1, 2023 to correct the error. 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, schedule of the District's contributions - CalSTRS, and 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 non-major 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 Information

Management is responsible for the other information included in the financial statements. The other information comprises the Local Education Agency Organization Structure but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2024 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, 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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
December 4, 2024



ANAHEIM UNION HIGH SCHOOL DISTRICT

This section of Anaheim Union High School District's (the District) June 30, 2024, annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2024, with comparative information for the year ended June 30, 2023. 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. These statements include all assets of the District (including capital assets), deferred outflows of resources, as well as all liabilities (including long-term obligations) and deferred inflows of resources. Additionally, certain eliminations have occurred as prescribed by the statement in regards to interfund activity, payables, and receivables.

Governmental Activities are prepared using the economic resources measurement focus and the accrual basis of accounting.

The *Fund Financial Statements* include statements for each of the three categories of activities: governmental, proprietary, and fiduciary.

- The *Governmental Funds* are prepared using the current financial resources measurement focus and modified accrual basis of accounting.
- The *Proprietary Funds* are prepared using the economic resources measurement focus and the accrual basis of accounting.
- The *Fiduciary Funds* are prepared using the economic resources measurement focus and the 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 Anaheim Union High 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 and liabilities and deferred inflows of resources, one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health 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 - The District reports all of its services in this category. This includes the education of grade seven through grade twelve students, and the on-going effort to improve and maintain buildings and sites. Property taxes, State income taxes, user fees, interest income, Federal, State and local grants, as well as 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 governmental agencies.

Governmental Funds - Most 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.

Proprietary Funds - When the District charges users for the services it provides, whether to outside customers or to other departments within the District, these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the *Statement of Net Position* and the *Statement of Revenues, Expenses, and Change in Fund Net Position*. We use the internal service funds to report activities that provide supplies and services for the District's other programs and activities - such as the District's Self-Insurance Fund. The internal service fund is reported with governmental activities in the government-wide financial statements.

THE DISTRICT AS A TRUSTEE

Reporting the District's Fiduciary Responsibilities

The District is the trustee, or fiduciary, for funds held on behalf of others, like our custodial pass-through fund for special education local plan area (SELPA) activities. The District's fiduciary activities are reported in the *Statement of Fiduciary Position* and the *Statement of Change in Net Position*. We exclude these activities from the District's other financial statements because the District cannot use these assets to finance its operations. The District is responsible for ensuring that the assets reported in this fund are used for their intended purposes.

THE DISTRICT AS A WHOLE

Net Position

The District's net position was \$347,133,312 for the fiscal year-ended June 30, 2024. Of this amount, \$(190,989,082) was unrestricted deficit. Restricted net position is reported separately to show legal constraints from debt covenants, grantors, constitutional provisions, and enabling legislation that limit the governing board's ability to use the 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	
	2024	2023 As Restated*
Assets		
Current and other assets	\$ 516,021,756	\$ 540,254,968
Capital assets	599,156,314	498,201,920
Total assets	1,115,178,070	1,038,456,888
Deferred Outflows of Resources	143,198,234	124,284,238
Liabilities		
Current liabilities	63,072,354	63,973,185
Long-term liabilities	786,086,991	756,360,399
Total liabilities	849,159,345	820,333,584
Deferred Inflows of Resources	62,083,647	83,522,519
Net Position		
Net investment in capital assets	320,532,968	247,205,684
Restricted	174,544,165	220,983,963
Unrestricted (deficit)	(190,989,082)	(209,304,624)
Total net position	\$ 304,088,051	\$ 258,885,023

* See Note 17 for additional details on restatement.

The \$(190,989,082) in unrestricted deficit of governmental activities represents the accumulated results of all past years' operations. Unrestricted deficit – 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 \$18,315,542, or 8.8% from the prior year.

The increase in total assets is primarily due to an increase in capital assets attributed to the modernization/construction projects completed and in progress. Total liabilities increased mainly due to the increase in the net pension liability. The increase in net position is mainly attributed to an increase in capital assets.

Changes in Net Position

The changes in net position for this year's operations for the District as a whole are reported in the *Statement of Activities* on page 16. 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	
	2024	2023 As Restated*
Revenues		
Program revenues		
Charges for services and sales	\$ 3,836,337	\$ 4,427,397
Operating grants and contributions	164,947,916	218,278,624
Capital grants and contributions	5,951,701	11,905,069
General revenues		
Federal and State aid not restricted	298,908,697	283,974,256
Property taxes	163,216,283	155,457,703
Other general revenues	38,418,441	31,931,321
Total revenues	<u>675,279,375</u>	<u>705,974,370</u>
Expenses		
Instruction-related	364,610,634	326,403,458
Pupil services	84,190,576	72,433,103
Administration	44,902,235	32,956,176
Plant services	48,127,983	49,213,497
All other services	45,199,658	40,177,804
Total expenses	<u>587,031,086</u>	<u>521,184,038</u>
Change in net position	<u>\$ 88,248,289</u>	<u>\$ 184,790,332</u>

* See Note 17 for additional details on restatement.

Governmental Activities

As reported in the *Statement of Activities* on page 16, the cost of all of our governmental activities this year was \$587,031,086. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$163,216,283 because the cost was paid by those who benefited from the programs (\$3,836,337) or by other governments and organizations who subsidized certain programs with grants and contributions (\$170,899,617). We paid for the remaining "public benefit" portion of our governmental activities with \$337,327,138 in Federal and State funds and with other revenues, like interest and general entitlements. Operating grants and contributions consist of categorical programs. Capital grants and contributions consist of State modernization and construction funds.

In Table 3, we have presented the cost and net cost of each of the District's largest functions: instruction-related, including special instruction programs and other instructional programs, 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	
	2024	2023 As Restated*	2024	2023 As Restated*
Instruction-related	\$ 364,610,634	\$ 326,403,458	\$ (286,914,184)	\$ (180,721,525)
Pupil services	84,190,576	72,433,103	(41,065,313)	(24,320,474)
Administration	44,902,235	32,956,176	(40,821,076)	(29,315,072)
Plant services	48,127,983	49,213,497	(14,058,156)	(39,348,764)
All other services	45,199,658	40,177,804	(29,436,403)	(12,867,113)
Total	<u>\$ 587,031,086</u>	<u>\$ 521,184,038</u>	<u>\$ (412,295,132)</u>	<u>\$ (286,572,948)</u>

* See Note 17 for additional details on restatement.

The primary reason for an increase in the cost of services provided to students is increased labor costs including salaries and benefits.

THE DISTRICT'S FUNDS

As the District completed this year, our governmental funds reported a combined fund balance of \$411,216,620, which is a decrease of \$26,655,124, or 6.1% from last year (Table 4).

Table 4

Governmental Fund	Balances and Activity			June 30, 2024
	July 1, 2023 as Restated*	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	
General Fund	\$ 295,201,319	\$ 588,419,300	\$ 592,342,400	\$ 291,278,219
Building Fund	40,827,694	1,486,227	41,640,713	673,208
Student Activity Fund	3,174,660	5,366,657	5,351,821	3,189,496
Cafeteria Fund	13,707,630	36,964,732	30,494,964	20,177,398
Capital Facilities Fund	26,681,641	8,145,724	16,551,103	18,276,262
County School Facilities	66,499	5,951,701	5,934,068	84,132
Special Reserve Fund for Capital Outlay Projects	42,053,673	44,640,828	26,108,788	60,585,713
Bond Interest and Redemption Fund	16,158,628	74,915,126	74,121,562	16,952,192
Total	\$ 437,871,744	\$ 765,890,295	\$ 792,545,419	\$ 411,216,620

* See Note 17 for additional details on restatement.

The primary reasons for these increases/decreases are:

1. The General Fund is the principal operating fund. The actual fund balance during the 2023-2024 fiscal year-decreased approximately \$3.9 million, primarily due to decreasing revenues from one-time funds and increasing costs of salaries and benefits.
2. The Building Fund decreased \$40.1 million mainly attributed to expenditures on Measure H bond projects.
3. The Districts Capital Facilities Fund revenue was \$8.1 million, and expenditures were \$16.5 million resulting in a decrease of \$8.4 million in fund balance. Expenditures include \$2.8 million in debt service payments for the 2017 Certificates of Participation.
4. Our Special Reserve fund for Capital Outlay Projects increased \$18.5 million. The State Facilities funds received revenues of \$5.9 million to reimburse facilities projects that were pre-funded using other funds. The General Fund also transferred \$33.3 million to the Special Reserve fund for capital projects. Expenditures for capital projects total \$9.2 million. Expenditures of \$2.8 million were attributed to debt service payments recorded in the Special Reserve Fund which is offset by a transfer of funds from the Capital Facilities Fund.
5. The Cafeteria Fund increased \$6.5 million primarily from increased federal revenues for meal reimbursements for the national school lunch program. The District served 324,795 more meals in 2023-2024 than in 2022-2023. In addition, the reimbursement rate for lunches increased from \$5.24 to \$5.3186 for each meal claimed. For breakfast we received \$3.6986 for each meal in 2023-2024, while in 2022-2023 we received \$3.565 per meal claimed.

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. The final amendment to the budget was adopted in September 2024. (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 72.

- General Fund final budgeted ending fund balance increased by approximately \$22.8 million over the original projection. A total of \$92.1 million in restricted funds were budgeted in expenditure accounts in the original budget and then moved to the Restricted Reserve in the final budget. This is a normal practice of the District as not all restricted monies are spent in the year the monies are received.
- Magnolia High School Pool Renovation completed at a cost of \$6.7 million.
- Anaheim High School Track and Field project completed at a cost of \$9.7 million.

CAPITAL ASSETS AND LONG-TERM LIABILITIES

Capital Assets

At the end of this year, the District had \$599,156,314 in a broad range of capital assets, including land and construction in progress, building and improvements, furniture and equipment, and right-to-use subscription IT assets (net of depreciation and amortization). This amount represents a net increase of \$100,954,394, or 20.3%, from last year.

Table 5

	Governmental Activities	
	2024	2023
Land and construction in progress	\$ 252,053,097	\$ 215,515,447
Buildings and improvements	319,376,401	254,574,061
Furniture and equipment	26,901,999	27,372,930
Right-to-use subscription IT assets	824,817	739,482
Total	\$ 599,156,314	\$ 498,201,920

This year's increase of \$101.0 million is due to capital projects with Measure H funds, Special Reserve fund for Capital Outlay Projects, and ESSER funds.

The District's major construction program is on-going. Smaller, routine facilities projects are also on-going.

Several capital projects were planned for the 2023-2024 year. We expended \$116,719,491 on capital additions for the 2023-2024 year. We present more detailed information about our capital assets in the notes to the financial statements.

Long-Term Liabilities

At the end of this year, the District had \$300,473,215 in long-term liabilities versus \$313,273,498 last year, a decrease of \$12,800,283, or 4.1%. The long-term liabilities consisted of the following:

Table 6

	Governmental Activities	
	2023	2023
Long-Term Liabilities		
General obligation bonds	\$ 242,693,131	\$ 258,055,575
Premium on issuance	16,758,622	13,522,338
Certificates of participation	28,320,000	29,580,000
Premium on issuance	1,337,506	1,418,567
Finance purchase agreement	1,122,191	1,477,808
Property and liability	553,697	400,000
Claims liability	2,098,738	311,806
Supplemental early retirement plan (SERP)	2,805,966	4,383,748
Subscription-based IT arrangements	675,011	583,013
Compensated absences	4,108,353	3,540,643
OPEB Liability	86,953,228	84,736,945
Aggregate pension liability	398,660,548	358,349,956
Total	\$ 786,086,991	\$ 756,360,399

The District's general obligation bond rating continues to be "Aa2." The State limits the amount of general obligation debt that districts can issue to no more than 2.5% of the assessed value of all taxable property within the District's boundaries. The District's outstanding general obligation debt of \$242,693,131 is significantly below the statutorily-imposed limit.

We present more detailed information regarding our long-term liabilities in of the notes to the financial statements.

SIGNIFICANT ACCOMPLISHMENTS OF FISCAL YEAR 2023-2024 ARE NOTED BELOW:

The District completed site improvements in the amount of \$99.1 million at Dale, Jr High School, Ball Jr High School, Magnolia High School, and Sycamore Jr High School.

The District received a State School Facilities funding in the amount of \$5.9 million for Magnolia High School and Western High School.

The District received \$4.7 million in Proposition 28 funds for arts and music in the schools and \$3.5 million to expand the California Community Schools Program to include three additional school sites.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

In considering the District's Adopted Budget for the 2024-2025 year, the governing board and management used the following criteria:

The key assumptions in our revenue forecast are:

1. Cost-of-Living Adjustment (COLA) of 1.07%.
2. Average Daily Attendance (ADA) was budgeted using the three-year average daily attendance option.
3. The GAP funding rate is fully funded at 100%.
4. The unduplicated enrollment count percentage used was 80.68%. The three-year rolling average is 80.23%.
5. State lottery was budgeted at \$249 per ADA.
6. Grants include estimated carryover from 2023-2024 and are adjusted to actual after June 30, 2024.
7. Interest rate for Cash in County is budgeted at 4.19%.
8. Certificated negotiations for the 2024-2025 fiscal year are not complete.
9. Classified negotiations for the 2024-2025 fiscal year are not complete.
10. Health and welfare costs were budgeted for an overall increase due to estimated increase in premiums. Workers' Compensation was budgeted to decrease by 0.075% due to rate decrease.
11. Routine restricted maintenance expenditures include three percent of total budgeted expenditures.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, students, 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, at (714) 999-3555, Anaheim Union High School District, 501 Crescent Way, Anaheim, California, 92803.

Anaheim Union High School District
Statement of Net Position
June 30, 2024

	Governmental Activities
Assets	
Deposits and investments	\$ 430,867,705
Restricted assets - pension trust	28,419,284
Receivables	55,105,918
Stores inventories	727,490
Lease receivable	901,359
Capital assets not depreciated or amortized	252,053,097
Capital assets, net of accumulated depreciation and amortization	<u>347,103,217</u>
Total assets	<u>1,115,178,070</u>
Deferred Outflows of Resources	
Deferred charge on refunding	183,682
Deferred outflows of resources related to OPEB	11,236,417
Deferred outflows of resources related to pensions	<u>131,778,135</u>
Total deferred outflows of resources	<u>143,198,234</u>
Liabilities	
Accounts payable	51,106,912
Accrued interest payable	4,312,576
Unearned revenue	1,332,866
Claims liability	6,320,000
Long-term liabilities	
Long-term liabilities other than OPEB and pensions due within one year	15,866,676
OPEB liability due in one year	3,089,519
Long-term liabilities other than OPEB and pensions due in more than one year	284,606,539
Other postemployment benefits (OPEB) liability	83,863,709
Aggregate net pension liability	<u>398,660,548</u>
Total liabilities	<u>849,159,345</u>
Deferred Inflows of Resources	
Deferred charge on refunding	2,187,952
Deferred inflows of resources related to OPEB	40,181,222
Deferred inflows of resources related to pensions	18,813,114
Deferred inflows of resources related to leases	<u>901,359</u>
Total deferred inflows of resources	<u>62,083,647</u>
Net Position	
Net investment in capital assets	320,532,968
Restricted for	
Debt service	12,639,616
Capital projects	18,360,394
Educational programs	92,099,572
Self-insurance	43,045,261
Other activities	23,025,299
Other restrictions - pension trust	28,419,284
Unrestricted (deficit)	<u>(190,989,082)</u>
Total net position	<u>\$ 347,133,312</u>

Anaheim Union High School District
Statement of Activities
Year Ended June 30, 2024

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenues and Changes in Net Position
		Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental Activities					
Instruction	\$ 321,675,433	\$ 1,257,802	\$ 66,973,894	\$ 5,951,701	\$ (247,492,036)
Instruction-related activities					
Supervision of instruction	10,666,887	130,413	2,217,726	-	(8,318,748)
Instructional library, media, and technology	2,152,892	-	2,577	-	(2,150,315)
School site administration	30,115,422	14,107	1,148,230	-	(28,953,085)
Pupil services					
Home-to-school transportation	9,236,420	1,736	32,428	-	(9,202,256)
Food services	32,928,870	436,597	35,131,112	-	2,638,839
All other pupil services	42,025,286	82,173	7,441,217	-	(34,501,896)
Administration					
Data processing	8,701,127	28	75,507	-	(8,625,592)
All other administration	36,201,108	17,826	3,987,798	-	(32,195,484)
Plant services	48,127,983	715,951	33,353,876	-	(14,058,156)
Ancillary services	13,885,796	1,408	6,320,165	-	(7,564,223)
Community services	3,404,482	-	2,009,771	-	(1,394,711)
Interest on long-term liabilities	11,341,603	-	-	-	(11,341,603)
Other outgo	16,567,777	1,178,296	6,253,615	-	(9,135,866)
Total governmental activities	<u>\$ 587,031,086</u>	<u>\$ 3,836,337</u>	<u>\$ 164,947,916</u>	<u>\$ 5,951,701</u>	<u>(412,295,132)</u>
General Revenues and Subventions					
Property taxes, levied for general purposes					138,567,316
Property taxes, levied for debt service					19,798,170
Taxes levied for other specific purposes					4,850,797
Federal and State aid not restricted to specific purposes					298,908,697
Interest and investment earnings					19,478,251
Miscellaneous					18,940,190
Subtotal, general revenues and subventions					<u>500,543,421</u>
Change in Net Position					88,248,289
Net Position - Beginning, as previously reported					259,280,891
Adjustments (Note 17)					(395,868)
Net Position - Beginning, as restated					<u>258,885,023</u>
Net Position - Ending					<u>\$ 347,133,312</u>

Anaheim Union High School District
Balance Sheet – Governmental Funds
June 30, 2024

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total Governmental Funds
Assets					
Deposits and investments	\$ 254,555,289	\$ 153,752	\$ 72,079,462	\$ 53,861,863	\$ 380,650,366
Restricted assets - pension trust	28,419,284	-	-	-	28,419,284
Receivables	48,479,080	1,040	268,004	6,164,260	54,912,384
Due from other funds	1,946,221	632,952	869,415	3,392,739	6,841,327
Stores inventories	389,230	-	-	338,260	727,490
Lease receivable	901,359	-	-	-	901,359
Total assets	\$ 334,690,463	\$ 787,744	\$ 73,216,881	\$ 63,757,122	\$ 472,452,210
Liabilities and Deferred Inflows of Resources, and Fund Balances					
Liabilities					
Accounts payable	\$ 34,992,244	\$ 69,108	\$ 12,305,244	\$ 3,006,510	\$ 50,373,106
Due to other funds	6,334,311	45,428	325,924	1,922,596	8,628,259
Unearned revenue	1,184,330	-	-	148,536	1,332,866
Total liabilities	42,510,885	114,536	12,631,168	5,077,642	60,334,231
Deferred Inflows of Resources					
Deferred inflows of resources related to leases	901,359	-	-	-	901,359
Fund Balances					
Nonspendable	544,230	-	-	341,595	885,825
Restricted	120,518,856	673,208	-	58,337,885	179,529,949
Committed	65,015,561	-	-	-	65,015,561
Assigned	29,430,409	-	60,585,713	-	90,016,122
Unassigned	75,769,163	-	-	-	75,769,163
Total fund balances	291,278,219	673,208	60,585,713	58,679,480	411,216,620
Total liabilities, deferred inflows of resources, and fund balances	\$ 334,690,463	\$ 787,744	\$ 73,216,881	\$ 63,757,122	\$ 472,452,210

Anaheim Union High School District
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2024

Total Fund Balance - Governmental Funds \$ 411,216,620

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	\$ 836,648,602
Accumulated depreciation and amortization is	<u>(237,492,288)</u>

Net capital assets	599,156,314
--------------------	-------------

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. (4,312,576)

An internal service fund is used by management to charge the costs
of the workers' compensation and health and welfare insurance
programs to the individual funds. The assets and liabilities of the internal
service fund are included with governmental activities in the
statement of net position. 43,045,261

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	183,682
Other postemployment benefits (OPEB) liability	11,236,417
Aggregate net pension liability	<u>131,778,135</u>

Total deferred outflows of resources	143,198,234
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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

Debt refundings (deferred charge on refunding)	(2,187,952)
Other postemployment benefits (OPEB) liability	(40,181,222)
Aggregate net pension liability	<u>(18,813,114)</u>

Total deferred inflows of resources	(61,182,288)
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Aggregate net pension liability is not due and payable in the current
period, and is not reported as a liability in the funds. (398,660,548)

The District's OPEB liability is not due and payable in the current
period, and is not reported as a liability in the funds. (86,953,228)

Anaheim Union High School District
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
June 30, 2024

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	\$ (229,078,954)
Premium on issuance of general obligation bonds	(16,758,622)
Certificates of participation	(28,320,000)
Premium on issuance of certificates of participation	(1,337,506)
Finance purchase agreement	(1,122,191)
Subscription-based IT arrangements	(675,011)
Property and liability	(553,697)
Supplemental early retirement plan (SERP)	(2,805,966)
Compensated absences (vacations)	(4,108,353)

In addition, capital appreciation general obligation bonds were issued. The accretion of interest to date on the general obligation bonds is:

(13,614,177)

Total long-term liabilities \$ (298,374,477)

Total net position - governmental activities \$ 347,133,312

Anaheim Union High School District
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
Year Ended June 30, 2024

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total Governmental Funds
Revenues					
Local Control Funding Formula (LCFF)	\$422,683,740	\$ -	\$ -	\$ -	\$422,683,740
Federal sources	51,388,315	-	-	24,224,838	75,613,153
Other State sources	78,183,974	-	-	18,106,830	96,290,804
Other local sources	35,644,842	1,486,227	2,541,356	34,308,248	73,980,673
Total revenues	587,900,871	1,486,227	2,541,356	76,639,916	668,568,370
Expenditures					
Current					
Instruction	309,969,838	-	-	-	309,969,838
Instruction-related activities					
Supervision of instruction	10,420,425	-	-	-	10,420,425
Instructional library, media, and technology	2,089,001	-	-	-	2,089,001
School site administration	28,475,308	-	-	-	28,475,308
Pupil services					
Home-to-school transportation	8,486,296	-	-	-	8,486,296
Food services	1,852,237	-	-	29,213,565	31,065,802
All other pupil services	41,826,712	-	-	-	41,826,712
Administration					
Data processing	9,168,758	-	-	-	9,168,758
All other administration	34,031,075	-	-	946,242	34,977,317
Plant services	46,469,544	-	-	352,840	46,822,384
Ancillary services	8,518,792	-	-	5,351,821	13,870,613
Community services	3,327,497	-	-	-	3,327,497
Other outgo	16,567,777	-	-	-	16,567,777
Facility acquisition and construction	34,741,095	41,640,713	23,757,132	13,636,761	113,775,701
Debt service					
Principal	782,048	-	1,260,000	10,555,000	12,597,048
Interest and other	560,320	-	1,091,656	9,160,634	10,812,610
Total expenditures	557,286,723	41,640,713	26,108,788	69,216,863	694,253,087
Excess (Deficiency) of Revenues Over Expenditures	30,614,148	(40,154,486)	(23,567,432)	7,423,053	(25,684,717)
Other Financing Sources (Uses)					
Transfers in	-	-	42,099,472	-	42,099,472
Other sources - SBITAs	518,429	-	-	-	518,429
Other sources - proceeds from issuance of general obligation bonds	-	-	-	48,040,000	48,040,000
Other sources - premium on issuance of general obligation bonds	-	-	-	6,664,024	6,664,024
Transfers out	(35,055,677)	-	-	(8,830,727)	(43,886,404)
Other uses - payment to refunded bonds escrow agent	-	-	-	(54,405,928)	(54,405,928)
Net Financing Sources (Uses)	(34,537,248)	-	42,099,472	(8,532,631)	(970,407)
Net Change in Fund Balances	(3,923,100)	(40,154,486)	18,532,040	(1,109,578)	(26,655,124)
Fund Balance - Beginning, as previously reported	295,201,319	41,223,562		101,842,731	438,267,612
Adjustments (Note 17)	-	(395,868)	-	-	(395,868)
Adjustments (Note 18)	-	-	42,053,673	(42,053,673)	-
Fund Balance - Beginning, as restated	295,201,319	40,827,694	42,053,673	59,789,058	437,871,744
Fund Balance - Ending	<u>\$291,278,219</u>	<u>\$ 673,208</u>	<u>\$ 60,585,713</u>	<u>\$ 58,679,480</u>	<u>\$411,216,620</u>

Anaheim Union High 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, 2024

Total Net Change in Fund Balances - Governmental Funds \$ (26,655,124)

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 expense in the Statement of Activities. This is the amount by which capital outlay exceeds depreciation and amortization expense in the period.

Capital outlay	\$ 116,719,491
Depreciation and amortization expense	<u>(15,718,543)</u>

Net expense adjustment	101,000,948
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Loss on disposal of capital assets is reported in the government-wide Statement of Net Position, but is not recorded in the governmental funds. (46,554)

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. (518,429)

In the Statement of Activities, certain operating expenses, such as compensated absences (vacations) and special termination benefits (early retirement) 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, special termination benefits paid were more than the amount earned by \$1,577,782. Vacation earned was more than the amount used by \$567,710. 1,010,072

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 net pension liability during the year. 516,160

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 aggregate net OPEB liability during the year. 552,212

Anaheim Union High 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, 2024

The claims activity for property liability are reported in the governmental funds (General Fund) as expenditures. In the Statement of Net Position, the property liabilities incurred but not claimed are reported as long-term obligations.	\$ (153,697)
Proceeds received from General Obligation bonds is a revenue in the governmental funds, but it increases long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.	(48,040,000)
Governmental funds report the effect of premiums and deferred charge on refunding when the debt is first issued, whereas the amounts are deferred and amortized in the Statement of Activities.	
Premium on issuance	(6,664,024)
Deferred charge on refunding	(2,187,952)
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	64,540,000
Certificates of participation	1,260,000
Finance purchase agreement	355,617
Subscription-based IT arrangements	426,431
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	3,508,801
Amortization of deferred charge on refunding	(153,068)
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 and certificates of participation increased by \$138,290, and second, \$1,137,556 of accumulated interest was accreted on the District's capital appreciation general obligation bonds.	(1,275,846)
An internal service fund is used by management to charge the costs of the self insurance program to the individual funds. The net revenue of the Internal Service Fund is reported with governmental activities.	772,742
Change in net position of governmental activities	\$ 88,248,289

Anaheim Union High School District
Statement of Net Position – Proprietary Funds
June 30, 2024

	Governmental Activities
	Internal Service Fund
Assets	
Current assets	
Deposits and investments	\$ 50,217,339
Receivables	193,534
Due from other funds	<u>1,786,932</u>
Total current assets	<u>52,197,805</u>
Liabilities	
Current liabilities	
Accounts payable	733,806
Current portion of claims liabilities	<u>6,399,620</u>
Total current liabilities	<u>7,133,426</u>
Noncurrent liabilities	
Claims liabilities	<u>2,019,118</u>
Total liabilities	<u>9,152,544</u>
Net Position	
Restricted	<u>\$ 43,045,261</u>

Anaheim Union High School District
Statement of Revenues, Expenses, and Change in Net Position – Proprietary Funds
Year Ended June 30, 2024

	Governmental Activities <u>Internal Service Fund</u>
Operating Revenues	
Charges for services	<u>\$ 64,465,150</u>
Operating Expenses	
Claims expense	59,832,199
Provision for claims liability	2,534,936
Other operating cost	<u>5,478,461</u>
Operating Loss	<u>(3,380,446)</u>
Nonoperating Revenues	
Fair market value adjustments	353,284
Interest income	<u>2,012,972</u>
Total nonoperating revenues	<u>2,366,256</u>
Loss before transfers	(1,014,190)
Transfers in	<u>1,786,932</u>
Change in Net Position	772,742
Total Net Position - Beginning	<u>42,272,519</u>
Total Net Position - Ending	<u><u>\$ 43,045,261</u></u>

Anaheim Union High School District
Statement of Cash Flows – Proprietary Funds
Year Ended June 30, 2024

	Governmental Activities <u>Internal Service Fund</u>
Operating Activities	
Cash received from interfund services provided	\$ 64,465,199
Cash payments claims	(61,507,732)
Other operating cash payments	<u>(5,478,461)</u>
Net Cash Used for Operating Activities	<u>(2,520,994)</u>
Investing Activities	
Interest on investments and fair market value adjustments	<u>2,347,999</u>
Net Change in Cash and Cash Equivalents	(172,995)
Cash and Cash Equivalents, Beginning	<u>50,390,334</u>
Cash and Cash Equivalents, Ending	<u><u>\$ 50,217,339</u></u>
Reconciliation of Operating Loss to Net Cash Used for Operating Activities	
Operating loss	\$ (3,380,446)
Changes in assets and liabilities	
Receivables	49
Accounts payable	(295,529)
Claims liability	<u>1,154,932</u>
Net Cash Used for Operating Activities	<u><u>\$ (2,520,994)</u></u>

Anaheim Union High School District
Statement of Net Position – Fiduciary Fund
June 30, 2024

	<u>Custodial Fund</u>
Assets	
Investments	\$ 13,227
Receivables	<u>86</u>
	<u>\$ 13,313</u>
Total assets	<u><u>\$ 13,313</u></u>
Liabilities	
Accounts payable	<u><u>\$ 13,313</u></u>

Anaheim Union High School District
Statement of Change in Net Position – Fiduciary Fund
Year Ended June 30, 2024

	Custodial Fund
Additions	
Contributions	
Funds collected for others	<u>\$ 11,191,097</u>
Investment earnings	
Net change in the fair value of investments	<u>3,593</u>
Total additions	<u>11,194,690</u>
Deductions	
Funds distributed to others	<u>11,194,690</u>
Net Change In Fiduciary Net Position	-
Net Position - Beginning	<u>-</u>
Net Position - Ending	<u><u>\$ -</u></u>

Note 1 - Summary of Significant Accounting Policies**Financial Reporting Entity**

The Anaheim Union High School District (the District) was organized in 1898 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 7-12 as mandated by the State and Federal agencies. The District operates eight high schools, one continuation high school, eight junior high schools, one 7-12 academy, one special education facility, and an independent study program.

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 the District, this includes general operations, food service, and student related activities.

Component Units

Component units are legally separate organizations for which the District is financially accountable. Component units may include organizations that are fiscally dependent on the District in that the District approves their budget, the issuance of their debt or the levying of their taxes. For financial reporting purposes, the component units have a financial and operational relationship which meets the reporting entity definition criteria of the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*, and GASB Statement No. 80, *Blending Requirements For Certain Component Units* and thus are included in the financial statements of the District. The component units, although legally separate entities, are reported in the financial statements using the blended presentation method as if they were part of the District's operations because the governing board of the component units is essentially the same as the governing board of the District and because their purpose is to finance the construction of facilities to be used for the benefit of the District.

The Anaheim Union High School District Facilities Corporation (the Corporation), as represented by the 2017 Certificates of Participation, have a financial and operational relationship which meets the reporting entity definition criteria of the GASB Statement No. 14, *The Financial Reporting Entity*, for inclusion of the Corporation as a component unit of the District. The component unit, although a legally separate entity, is reported in the financial statements using the blended presentation method as if they were part of the District's operations because the governing board of the component units is essentially the same as the governing board of the District and because their purpose is to finance the construction of facilities to be used for the direct benefit of the District. The financial statements present the Corporation's financial debt activity within the Special Reserve Fund for Capital Outlay Projects. All debt instruments issued by the Corporation are included as long-term obligations in the government-wide financial statements.

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 out specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The District's funds are grouped into three broad fund categories: governmental, proprietary, and fiduciary.

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 non-major 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 a special revenue fund 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 functions effectively as an extension 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 an increase in fund balance of \$11,331,102.

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.

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).

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.
- **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).
- **County School Facilities Fund** The County School Facilities Fund is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), the 2006 State School Facilities Fund (Proposition 1D), the 2016 State School Facilities Fund (Proposition 51) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070.10 et seq.).

Debt Service Funds The Debt Service funds are used to account for the accumulation of resources for, and the payment of, principal and interest on general long-term obligations.

- **Bond Interest and Redemption Fund** The Bond Interest and Redemption Fund is used for the repayment of bonds issued for the District (*Education Code* Sections 15125-15262).

Proprietary Fund Proprietary Fund reporting focuses on the determination of operating income, changes in net position, financial position, and cash flows. The District applies all GASB pronouncements, as well as the Financial Accounting Standards Board pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements. Proprietary funds are classified as enterprise or internal service. The District has the following proprietary fund:

- **Internal Service Fund** Internal Service Fund may be used to account for any activity for which services are provided to other funds of the District on a cost-reimbursement basis. The District operates workers' compensation and health and welfare self-insurance programs that are accounted for in an internal service fund.

Fiduciary Funds Fiduciary funds are used to account for resources held for the benefit of parties outside the District and are not available to support the District's own programs. Fiduciary funds are split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and custodial funds. The three types of trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics.

Custodial funds are used to account for resources, not in a trust, that are held by the District for other parties outside the District's reporting entity. The District's custodial fund accounts for monies received on behalf of Special Education Local Plan Area (SELPA) for special education revenue passed through to Greater Anaheim Special Education Local Plan Area (GASELPA).

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. This is the same approach used in the preparation of the proprietary fund financial statements but differs from the manner in which governmental fund financial statements are prepared.

The government-wide financial statement of activities presents a comparison between direct expenses and program revenues for each governmental program and excludes fiduciary activity. 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 depreciation of capital assets and amortization of subscription-based 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 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 internal service fund, and the restrictions on the use of these funds.

Fund Financial Statements Fund financial statements report detailed information about the District. The focus of governmental 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. The internal service fund is presented in a single column on the face of the proprietary fund statements.

- **Governmental Funds** All governmental funds are 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 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 reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the statements for the governmental funds on a modified accrual basis of accounting and the current financial resources measurement focus. Under this basis, revenues are recognized in the accounting period in which they become measurable and available. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

- **Proprietary Funds** Proprietary Funds are accounted for using a flow of economic resources measurement focus and the accrual basis of accounting. All assets and all liabilities associated with the operation of this fund are included in the statement of net position. The statement of revenues, expenses and changes in net position presents increases (revenues) and decreases (expenses) in net position. The statement of cash flows provides information about how the District finances and meets the cash flow needs of its proprietary fund.
- **Fiduciary Funds** Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements because they do not represent resources of the District.

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 if collected within 60 days. The following revenue sources are considered to be both measurable and available at fiscal year-end: 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 requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue Unearned revenues 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 obligations, 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.

Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash equivalents also include cash with county treasury balances for purposes of the Statement of Cash Flows.

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 and State investment pools are determined by the program sponsor.

The District's investment in the county treasury is measured at fair value on a recurring basis, which is determined by the fair value per share of the underlying portfolio determined by the program sponsor. Positions in this investment pool are not required to be categorized within the fair value hierarchy.

Stores Inventories

Inventories consist of expendable food and supplies held for consumption. Inventories are stated at cost, on the first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental type 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. General 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 financial statement of net position. The valuation basis for general capital assets are 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 of capital assets is computed and recorded by the straight-line method. Estimated useful lives of the various classes of depreciable capital assets are as follows: buildings, 25 to 50 years; improvements/infrastructure, 5 to 50 years; equipment, 5 to 15 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, 2024.

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 on the government-wide statement of net position as the benefits are earned. For governmental funds, unpaid compensation absences are recognized as a fund liability only 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 recorded in the accounts payable in the fund from which the employees who have accumulated leave are paid.

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 and proprietary fund 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 long-term loans are recognized as liabilities in the governmental fund financial statements when due.

Debt Issuance Costs, Premiums, and Discounts

In the government-wide financial statements and in the proprietary fund type financial statements, long-term liabilities are reported as liabilities in the in the applicable governmental activities or proprietary fund statement of net position. Debt premiums and discounts, as well as issuance costs related to prepaid insurance costs 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 deferred charges on refunding of debt, for lease related items, 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 primarily by the General Fund.

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 CalSTRS Medicare Premium Payment (MPP) Program and additions to/deductions from the MPP's fiduciary net position have been determined on the same basis as they are reported by the MPP. For this purpose, 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 total OPEB liability attributable to the governmental activities will be paid primarily by the General Fund.

Leases

The District recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

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 IT asset is amortized on a straight-line basis over the subscription term or useful life of the underlying asset. The amortization period varies from two to six years.

Fund Balances - Governmental Funds

As of June 30, 2024, 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.

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 assistant superintendent of business may assign amounts for specific purposes.

Unassigned - all other spendable amounts.

Net Position

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net position net 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 restrictions imposed by creditors, grantors, or laws or regulations of other governments. The District first applies 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 net position restricted by enabling legislation of \$217,589,426.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the District, these revenues are charges to other funds for self-insurance. Operating expenses are necessary cost incurred to provide the good or service that is the primary activity of the fund.

Interfund Activity

Transfers between governmental activities in the government-wide financial statements are reported in the same manner as general revenues.

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 and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on 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.

Adoption of New Accounting Standard

Implementation of GASB Statement No. 100

As of July 1, 2023, the District adopted GASB Statement No. 100, *Accounting Changes and Error Corrections*. The implementation of this standard requires additional presentation and disclosure requirements for accounting changes and error corrections. The financial statements have been updated to conform to the presentation requirements related to the correction of error and changes within the reporting entity in the financial statements for the year ended June 30, 2024. The additional disclosures required by this standard are included in Notes 17 and 18.

Note 2 - Deposits and Investments

Summary of Deposits and Investments

Deposits and investments as of June 30, 2024, are classified in the accompanying financial statements as follows:

Governmental activities	\$ 459,286,989 *
Fiduciary funds	<u>13,227</u>
Total deposits and investments	<u><u>\$ 459,300,216</u></u>

* Includes restricted assets related to pension trust.

Deposits and investments as of June 30, 2024, consisted of the following:

Cash on hand and in banks	\$ 21,067,163
Cash with fiscal agent	6,665,100
Cash in revolving	158,335
Investments	<u>431,409,618</u>
Total deposits and investments	<u><u>\$ 459,300,216</u></u>

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	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

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 investing in the county pool and 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.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuation is provided by the following schedule that shows the distribution of the District's investment by maturity:

Investment Type	Reported Amount	Maturity Date/ Average Maturity in Days
Orange County Treasury Investment Pool	\$ 402,990,334	407
Mutual Funds	28,419,284	1
Total	<u>\$ 431,409,618</u>	

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. Presented below is the minimum rating required by the California *Government Code*, the District's investment policy, or debt agreements, and the actual rating as of the year-end for each investment type.

The investment in the Orange County Treasury Investment Pool and mutual funds are not required to be rated nor have they been rated.

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 have a policy for custodial credit risk for deposits. Monies so deposited shall be in a fully-secured or collateralized account or instruments. 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, 2024, the District's bank balance of \$2,369,034 was exposed to custodial credit risk because it was uninsured and uncollateralized and \$35,940,330 was exposed to custodial credit risk because it was uninsured and collateralized by securities held by a pledging financial institution.

Custodial Credit Risk - Investments

This is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Of the investments in the Mutual Funds of \$28,419,284, the District has a custodial credit risk exposure of \$28,419,284 because the related securities are uninsured, unregistered and held by the brokerage firm which is also the counterparty for these securities. The District does not have a policy limiting the number of securities that can be held by counterparties.

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, 2024:

Investment Type	Reported Amount	Fair Value Measurements Using Level 2 Inputs
Mutual Funds	\$ 28,419,284	\$ 28,419,284
Investments not measured for fair value or subject to fair value hierarchy		
Orange County Treasury Investment Pool	402,990,334	
Total investments	<u>\$ 431,409,618</u>	

All assets have been valued using a market approach, with quoted market prices.

Note 4 - Receivables

Receivables at June 30, 2024, consisted of intergovernmental grants, entitlements, interest, and other local sources. All receivables are considered collectible in full.

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay	Non-Major Governmental Funds	Internal Service Fund	Total Governmental Activities	Fiduciary Fund
Federal Government							
Categorical aid	\$ 20,390,823	\$ -	\$ -	\$ 4,593,911	\$ -	\$ 24,984,734	\$ -
State Government							
LCFF apportionment	1,436,115	-	-	-	-	1,436,115	-
Categorical aid	18,518,210	-	-	1,375,930	-	19,894,140	-
Lottery	1,619,513	-	-	-	-	1,619,513	-
Local Government							
Interest	615,747	1,040	268,004	75,413	169,326	1,129,530	86
Other local sources	5,898,672	-	-	119,006	24,208	6,041,886	-
Total	<u>\$ 48,479,080</u>	<u>\$ 1,040</u>	<u>\$ 268,004</u>	<u>\$ 6,164,260</u>	<u>\$ 193,534</u>	<u>\$ 55,105,918</u>	<u>\$ 86</u>

Note 5 - Lease Receivables

Cellular Tower Antenna Site

The District leases a portion of its facilities for a cellular tower antenna site. This license is non-cancelable for a period of five years, with three optional renewal periods of five years each. The agreements allow for 3.00% annual CPI increases to the license payments. At termination, the lessee must remove all equipment and restore the site to its original state. During the fiscal year, the District recognized \$7,303 in lease revenue and \$3,534 in interest revenue related to this agreement. At June 30, 2024, the District recorded \$901,359 in lease receivables and \$901,359 deferred inflows of resources for this arrangement. The District used an interest rate of 2.345%, based on the rates available to finance real estate or machinery and equipment over the same time periods.

Note 6 - Capital Assets

Capital assets activity for the fiscal year-ended June 30, 2024, was as follows:

	Balance July 1, 2023	Additions	Deductions	Balance June 30, 2024
Governmental Activities				
Capital assets not being depreciated or amortized				
Land	\$ 9,063,222	\$ -	\$ -	\$ 9,063,222
Construction in progress	206,452,225	104,201,837	(67,664,187)	242,989,875
Total capital assets not being depreciated or amortized	215,515,447	104,201,837	(67,664,187)	252,053,097
Capital assets being depreciated and amortized				
Land improvements	42,265,273	-	-	42,265,273
Buildings and improvements	412,215,026	76,909,541	-	489,124,567
Furniture and equipment	29,349,239	2,620,708	(159,869)	31,810,078
Vehicles	19,739,168	283,874	(14,470)	20,008,572
Right-to-use subscription IT assets	1,075,977	367,718	(56,680)	1,387,015
Total capital assets being depreciated and amortized	504,644,683	80,181,841	(231,019)	584,595,505
Total capital assets	720,160,130	184,383,678	(67,895,206)	836,648,602
Accumulated depreciation and amortization				
Land improvements	(23,211,177)	(803,444)	-	(24,014,621)
Buildings and improvements	(176,695,061)	(11,303,757)	-	(187,998,818)
Furniture and equipment	(14,246,147)	(2,180,356)	117,013	(16,309,490)
Vehicles	(7,469,330)	(1,148,603)	10,772	(8,607,161)
Right-to-use subscription IT assets	(336,495)	(282,383)	56,680	(562,198)
Total accumulated depreciation and amortization	(221,958,210)	(15,718,543)	184,465	(237,492,288)
Net depreciable and amortizable capital assets	282,686,473	64,463,298	(46,554)	347,103,217
Governmental activities capital assets, net	\$ 498,201,920	\$ 168,665,135	\$ (67,710,741)	\$ 599,156,314

Depreciation and amortization expense were charged as a direct expense to governmental functions as follows:

Governmental Activities	
Instruction	\$ 9,810,674
Supervision of instruction	72,084
School site administration	1,234,892
Home-to-school transportation	463,085
Food services	1,389,254
Data processing	250,762
All other administration	790,369
Plant services	1,697,977
Ancillary services	9,446
Total depreciation and amortization expense governmental activities	\$ 15,718,543

Note 7 - Interfund Transactions

Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2024, between major and non-major governmental funds are as follows:

Due To	Due From				Total
	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	
General Fund	\$ -	\$ 45,428	\$ 712	\$ 1,900,081	\$ 1,946,221
Building Fund	304,513	-	305,924	22,515	632,952
Special Reserve Fund for Capital Outlay Projects	869,415	-	-	-	869,415
Non-Major Governmental Funds	3,373,451	-	19,288	-	3,392,739
Internal Service Fund	1,786,932	-	-	-	1,786,932
Total	<u>\$ 6,334,311</u>	<u>\$ 45,428</u>	<u>\$ 325,924</u>	<u>\$ 1,922,596</u>	<u>\$ 8,628,259</u>

A balance of \$1,894,835 due to the General Fund from the Cafeteria Non-Major Governmental Fund is for repayment of payroll-related and operating costs.

The balance of \$45,428 due to the General Fund from the Building Fund is for reimbursement of payroll-related operating costs.

A balance of \$5,246 due to the General Fund from the Capital Facilities Non-Major Governmental Fund is for reimbursement of payroll-related operating costs.

The balance of \$712 due to the General Fund from the Special Reserve Fund for Capital Outlay Projects is for reimbursement of payroll-related operating costs.

A balance of \$872,138 due to the Cafeteria Non-Major Governmental Fund from the General Fund is for transfer of state grant funds.

The balance of \$304,513 due to the Building Fund from the General Fund is for reimbursement of project costs.

A balance of \$22,515 due to the Building Fund from the Capital Facilities Non-Major Governmental Fund is for reimbursement of project costs.

The balance of \$305,924 due to the Building Fund from the Special Reserve Fund for Capital Outlay Projects is for reimbursement of project costs.

A balance of \$2,501,313 due to the Capital Facilities Non-Major Governmental Fund from the General Fund is for reimbursement of project costs and operating costs.

The balance of \$869,415 is due to the Special Reserve Fund for Capital Outlay Projects from the General Fund for reimbursement of project costs and operating costs.

The balance of \$19,288 due to the Capital Facilities Non-Major Governmental Fund from the Special Reserve Fund for Capital Outlay Projects is for reimbursement of project costs.

The balance of \$1,786,932 is due to the Internal Service Fund from the General Fund for an operating contribution.

Operating Transfers

Interfund transfers for the year ended June 30, 2024, consisted of the following:

The General Fund transferred to the Special Reserve Fund for Capital Outlay Projects to fund future capital projects.	\$ 33,268,745
The General Fund transferred to the Internal Service Fund for an operating contribution.	1,786,932
The County School Facilities Non-Major Governmental Fund transferred to the Special Reserve Fund for Capital Outlay Projects for reimbursement of Proposition 51 project costs.	5,933,974
The Capital Facilities Non-Major Governmental Fund transferred to the Special Reserve Fund for Capital Outlay Projects to pay debt service payments for the certificates of participation.	<u>2,896,753</u>
Total	<u><u>\$ 43,886,404</u></u>

Note 8 - Accounts Payable

Accounts payable at June 30, 2024, consisted of the following:

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Internal Service Fund	Total Governmental Activities	Fiduciary Fund
Salaries and benefits	\$ 11,667,672	\$ 49,803	\$ 1	\$ 6,949	\$ -	\$ 11,724,425	\$ -
Other payables	23,324,572	19,305	12,305,243	2,999,561	733,806	39,382,487	13,313
Total	<u>\$ 34,992,244</u>	<u>\$ 69,108</u>	<u>\$ 12,305,244</u>	<u>\$ 3,006,510</u>	<u>\$ 733,806</u>	<u>\$ 51,106,912</u>	<u>\$ 13,313</u>

Note 9 - Unearned Revenues

Unearned revenues at June 30, 2024, consisted of the following:

	General Fund	Non-Major Governmental Funds	Total Governmental Activities
Federal financial assistance	\$ 131,790	\$ -	\$ 131,790
State categorical aid	225,822	-	225,822
Other local	826,718	148,536	975,254
Total	<u>\$ 1,184,330</u>	<u>\$ 148,536</u>	<u>\$ 1,332,866</u>

Note 10 - 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, 2023	Additions	Deductions	Balance June 30, 2024	Due in One Year
Long-Term Liabilities					
General obligation bonds	\$ 258,055,575	\$ 49,177,556	\$ (64,540,000)	\$ 242,693,131	\$ 12,015,000
Premium on issuance	13,522,338	6,664,024	(3,427,740)	16,758,622	-
Certificates of participation	29,580,000	-	(1,260,000)	28,320,000	1,440,000
Premium on issuance	1,418,567	-	(81,061)	1,337,506	-
Finance purchase agreement	1,477,808	-	(355,617)	1,122,191	364,685
Subscription-based IT arrangements	583,013	518,429	(426,431)	675,011	389,589
Property and liability	400,000	153,697	-	553,697	-
Claims liability	311,806	1,866,552	(79,620)	2,098,738	79,620
Supplemental early retirement plan (SERP)	4,383,748	-	(1,577,782)	2,805,966	1,577,782
Compensated absences	3,540,643	567,710	-	4,108,353	-
Total	<u>\$ 313,273,498</u>	<u>\$ 58,947,968</u>	<u>\$ (71,748,251)</u>	<u>\$ 300,473,215</u>	<u>\$ 15,866,676</u>

Payments on the general obligation bonds are made by the Bond Interest and Redemption Fund with local revenues. Payments on the certificates of participation are made by the Special Reserve Fund for Capital Outlay Projects with contributions from the Capital Facilities Fund. Payments for the finance purchase agreement, subscription-based IT arrangements, property and liability, and supplemental early retirement plan are made by the General Fund. Claims liability will be paid by the Internal Service Fund. The compensated absences will be paid by the General Fund, Cafeteria Fund, and Building Fund.

General Obligation Bonds

The outstanding general obligation bonded debt is as follows:

Issuance Date	Final Maturity Date	Interest Rate	Original Issue	Bonds Outstanding July 1, 2023	Issued	Interest Accreted	Redeemed	Bonds Outstanding June 30, 2024
06/06/02	08/01/26	3.00-5.70%	\$ 91,999,603	\$ 7,039,569	\$ -	\$ 406,989	\$ -	\$ 7,446,558
12/05/03	08/01/28	2.00-5.54%	26,999,352	10,626,006	-	730,567	-	11,356,573
10/11/12	08/01/27	2.50-5.00%	21,225,000	11,275,000	-	-	(1,330,000)	9,945,000
05/07/15	08/01/40	3.25-5.00%	63,455,000	47,045,000	-	-	(47,045,000)	-
05/07/15	08/01/25	5.00%	57,455,000	19,390,000	-	-	(12,935,000)	6,455,000
04/05/18	08/01/43	3.25-5.00%	83,000,000	66,905,000	-	-	(1,905,000)	65,000,000
11/13/19	08/01/43	3.00-5.00%	102,545,000	95,775,000	-	-	(1,325,000)	94,450,000
05/07/24	08/01/40	5.00%	48,040,000	-	48,040,000	-	-	48,040,000
				<u>\$ 258,055,575</u>	<u>\$ 48,040,000</u>	<u>\$ 1,137,556</u>	<u>\$ (64,540,000)</u>	<u>\$ 242,693,131</u>

2002 General Obligation Bonds, Series A

On June 6, 2002, the District issued \$91,999,603 aggregate original principal amount of the 2002 General Obligation Bonds, Series A. The bonds issued included \$89,790,000 of current interest bonds and \$2,209,603 of capital appreciation bonds. The capital appreciation bonds have a maturing principal balance of \$8,570,000. The bonds mature through August 1, 2026, with interest rates ranging from 3.00 to 5.70%. On January 13, 2005, \$67,565,000 of the bonds were advanced refunded with proceeds from the 2005 General Obligation Refunding Bonds. At June 30, 2024, the principal balance outstanding (including accreted interest to date) was \$7,446,558.

2003 General Obligation Bonds, Series B

On December 5, 2003, the District issued \$26,999,352 aggregate original principal amount of the 2003 General Obligation Bonds, Series B. The bonds issued included \$24,020,000 of current interest bonds and \$2,979,352 of capital appreciation bonds. The capital appreciation bonds have a maturing principal balance of \$15,040,000. The bonds mature through August 1, 2028, with interest rates ranging from 2.00 to 5.54%. As a result of the issuance of the 2012 General Obligation Refunding Bonds, a partial funding of \$21,985,000 was affected for these bonds. As of June 30, 2024, the principal balance outstanding (including accreted interest to date) was \$11,356,573.

2012 General Obligation Refunding Bonds

On October 11, 2012, the District issued \$21,225,000 of the 2012 General Obligation Refunding Bonds. The current interest bonds mature through August 1, 2027, with interest rates ranging from 2.50 to 5.00%. Proceeds from the bonds were used to advance refund the District's outstanding 2003 General Obligation Bonds, Series B current interest bonds, with prepayment occurring August 1, 2013. At June 30, 2024, the principal balance outstanding was \$9,945,000.

2014 General Obligation Bonds, Series 2015

On May 7, 2015, the District issued \$63,455,000 of the 2014 General Obligation Bonds, Series 2015. The bonds mature through August 1, 2040, with interest rates ranging from 3.25 to 5.00%. The proceeds from the sales of the bonds were used to finance school improvements, including prepayment on a current basis of lease payments associated with certain of the District's outstanding certificates of participations, and to pay costs of issuance. At June 30, 2024, the bonds were fully defeased.

2015 General Obligation Refunding Bonds

On May 7, 2015, the District issued \$57,455,000 of the 2015 General Obligation Refunding Bonds. The bonds mature through August 1, 2025, with an interest rate of 5.00%. The bonds were issued to refund \$58,320,000 of the outstanding 2005 General Obligation Refunding Bonds and \$6,495,000 of the outstanding 2002 General Obligation Bonds, Series 2006C. At June 30, 2024, the principal balance outstanding was \$6,455,000.

2014 General Obligation Bonds, Series 2018

On April 5, 2018, the District issued \$83,000,000 of the 2014 General Obligation Bonds, Series 2018. The bonds mature through August 1, 2043, with interest rates ranging from 3.25 to 5.00%. The proceeds from the sales of the bonds were used to finance the specific school facilities projects set forth in the ballot measure approved by the District's voters at an election held on November 4, 2014, and to pay costs of issuance. At June 30, 2024, the principal balance outstanding was \$65,000,000.

2014 General Obligation Bonds, Series 2019

On November 13, 2019, the District issued \$102,545,000 of the 2014 General Obligation Bonds, Series 2019. The bonds mature through August 1, 2043, with interest rates ranging from 3.00 to 5.00%. The proceeds from the sales of the bonds will be used to finance the specific school facilities projects set forth in the ballot measure approved by the District's voters at an election held on November 4, 2014, and to pay costs of issuance. At June 30, 2024, the principal balance outstanding was \$94,450,000.

2024 General Obligation Refunding Bonds

On May 7, 2024, the District issued \$48,040,000 of the 2024 General Obligation Refunding Bonds. The bonds were issued as current interest bonds. The bonds mature through August 1, 2040, with an interest rate of 5.00%. The refunding resulted in a cumulative cash flow savings of \$4,288,846 over the life of the new debt and an economic gain of \$3,396,745 based on the difference between the present value of the existing debt service requirements and the new debt service requirements discounted at 2.75 percent. At June 30, 2024, the principal balance outstanding was \$48,040,000.

Debt Service Requirements to Maturity

The General Obligation Bonds mature through 2044 as follows:

<u>Fiscal Year</u>	<u>Principal Including Accreted Interest to Date</u>	<u>Accreted Interest</u>	<u>Interest to Maturity</u>	<u>Total</u>
2025	\$ 12,015,000	\$ -	\$ 9,122,242	\$ 21,137,242
2026	12,165,000	-	7,885,675	20,050,675
2027	13,321,559	1,123,441	7,471,466	21,916,466
2028	13,654,296	840,704	7,144,044	21,639,044
2029	13,677,276	2,842,724	6,806,769	23,326,769
2030-2034	38,215,000	-	29,301,794	67,516,794
2035-2039	57,960,000	-	20,024,609	77,984,609
2040-2044	81,685,000	-	7,294,863	88,979,863
Total	<u>\$ 242,693,131</u>	<u>\$ 4,806,869</u>	<u>\$ 95,051,462</u>	<u>\$ 342,551,462</u>

Certificates of Participation**2017 Certificates of Participation**

On January 11, 2017, the District issued certificates of participation in the amount \$34,595,000. The certificates of participation were issued to finance the costs of acquiring, constructing, installing, and equipping certain improvements to the sites and facilities owned by the District and to pay cost of issuance. The interest rates range from 3.00 to 5.00%, and the certificates of participation mature through September 1, 2041. At June 30, 2024, the principal balance outstanding was \$28,320,000.

Debt Service Requirements to Maturity

The certificates of participation mature through 2042 as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 1,440,000	\$ 1,024,156	\$ 2,464,156
2026	1,640,000	947,156	2,587,156
2027	1,850,000	859,906	2,709,906
2028	2,080,000	761,656	2,841,656
2029	2,330,000	663,056	2,993,056
2030-2034	10,805,000	2,125,041	12,930,041
2035-2039	5,730,000	849,169	6,579,169
2040-2042	2,445,000	133,263	2,578,263
Total	<u>\$ 28,320,000</u>	<u>\$ 7,363,403</u>	<u>\$ 35,683,403</u>

Finance Purchase Agreement

In December 2016, the District entered into a ten-year agreement to finance the purchase of school buses. The annual interest rate charged on the agreement is 2.55%. At June 30, 2024, the principal balance outstanding was \$1,122,191.

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 364,685	\$ 28,616	\$ 393,301
2026	373,985	19,316	393,301
2027	383,521	9,780	393,301
Total	<u>\$ 1,122,191</u>	<u>\$ 57,712</u>	<u>\$ 1,179,903</u>

Subscriptions-Based Information Technology Arrangements (SBITAs)

The District has entered into SBITAs for the use of various software. At June 30, 2024, the District has recognized a right-to-use subscriptions IT asset of \$824,817 and a SBITA liability of \$675,011 related to these agreements. During the fiscal year, the District recorded \$282,383 in amortization expense. The District is required to make annual principal and interest payments through July 2027. The subscriptions have interest rates from 1.850% to 3.378%.

The remaining principal and interest payment requirements for the SBITA obligation debt as of June 30, 2024 are as follows:

<u>Year Ending June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 389,589	\$ 19,243	\$ 408,832
2026	258,232	6,707	264,939
2027	16,941	645	17,586
2028	10,249	240	10,489
Total	<u>\$ 675,011</u>	<u>\$ 26,835</u>	<u>\$ 701,846</u>

Property and Liability

The District has a property and liability program balance of \$553,697 at June 30, 2024.

Supplemental Early Retirement Plan (SERP)

During the 2020-2021 and 2021-2022 fiscal years, the District adopted supplemental early retirement plans whereby certain eligible certificated and classified employees are provided an annuity to supplement the retirement benefits they are entitled to through the California State Teachers' Retirement System and the California Public Employees' Retirement System. The criteria for participation are as follows; full-time certificated and classified employees of the District, at least 55 years of age by the date of retirement, with at least five years of continuous service with the District by date of retirement. The annuities offered to the employees are to be paid over a five-year period. At June 30, 2024, the District had \$2,805,966 outstanding.

Future annuity payments are as follows:

Year Ending June 30,	SERP Payment
2025	\$ 1,577,782
2026	1,228,184
Total	<u>\$ 2,805,966</u>

Claims Liability

The District is self-insured against claims for workers' compensation injuries and property and liability claims. The liability as of June 30, 2024, totaling \$2,652,435 is made of \$2,098,738 for the claims obligation for the workers' compensation program as established by an actuarial study performed by a third party and \$553,697 for the claims obligation established for the property and liability insurance program based on an estimate of claims outstanding at year end. The claims liability reported by the District was undiscounted.

Compensated Absences

Compensated absences (unpaid employee vacation) for the District at June 30, 2024, amounted to \$4,108,353.

Note 11 - Other Postemployment Benefit (OPEB) Liability

For the fiscal year ended June 30, 2024, the District reported OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

OPEB Plan	OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
District Plan	\$ 85,586,482	\$ 11,236,417	\$ 40,181,222	\$ 2,543,018
Medicare Premium Payment (MPP) Program	1,366,746	-	-	(90,224)
Total	<u>\$ 86,953,228</u>	<u>\$ 11,236,417</u>	<u>\$ 40,181,222</u>	<u>\$ 2,452,794</u>

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 a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Plan Membership

As of July 1, 2022, valuation date, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	349
Active employees	<u>2,815</u>
Total	<u><u>3,164</u></u>

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 Plan members and the District are established and may be amended by the District, the Anaheim Secondary Teacher Association (ASTA), the local California Service Employees Association (CSEA), Anaheim Professional Guidance Association (APGA), American Federation of State, County, and Municipal Employees (AFSCME), and unrepresented groups. The benefit payments are based on projected pay-as-you-go financing requirements as determined annually through the agreements with the District, ASTA, CSEA, APGA, AFSCME and the unrepresented groups. For the measurement period of June 30, 2024, the District paid \$3,005,006 in benefits.

Total OPEB Liability of the District

The District's total OPEB liability of \$85,586,482 was measured as of June 30, 2024 and the total OPEB liability used to calculate the total OPEB liability was determined by and actuarial valuation as of June 30, 2022.

Actuarial Assumptions

The District's total OPEB liability of \$85,586,482 was measured as of June 30, 2024 and the total OPEB liability used to calculate the total OPEB liability was determined by applying updated procedures to the financial reporting actuarial valuation as of July 1, 2022 and rolling forward the total OPEB liability to June 30, 2024. The following assumptions were applied to all period included in the measurement, unless otherwise specified:

Inflation	2.75 %
Salary increases	3.00 %, average, including inflation
Discount rate	3.97 % for 2024
Healthcare cost trend rates	5.20 % for 2024

The discount rate was based on the Bond Buyer 20-bond General Obligation Index.

The mortality rates were based on the CalSTRS Experience Analysis (2015-2018) for certificated and CalPERS experience Study (2000-2019) for classified.

The actuarial assumptions used in the July 1, 2022 valuation were based on the results of an actual experience study for the period July 1, 2020 to June 30, 2022.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance, June 30, 2023	\$ 83,279,975
Service cost	3,176,110
Interest	3,279,757
Changes of assumptions	(1,144,354)
Benefit payments	(3,005,006)
Net change in total OPEB liability	2,306,507
Balance, June 30, 2024	\$ 85,586,482

Changes of assumptions reflect a change in the discount rate from 3.86% in 2023 to 3.97% in 2024 and a change in the health care cost trend rate from 5.50% in 2023 to 5.20% in 2024.

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 is one percent lower or higher than the current discount rate:

Discount Rate	Total OPEB Liability
1% decrease (2.97%)	\$ 96,880,427
Current discount rate (3.97%)	85,586,482
1% increase (4.97%)	76,128,965

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 Rate	Total OPEB Liability
1% decrease (4.20%)	\$ 72,494,028
Current healthcare cost trend rate (5.20%)	85,586,482
1% increase (6.20%)	102,092,818

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2024, the District recognized OPEB expense of \$2,543,018. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience in the measurement of the total OPEB liability	\$ -	\$ 23,669,129
Changes of assumptions	11,236,417	16,512,093
Total	<u>\$ 11,236,417</u>	<u>\$ 40,181,222</u>

The 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
2025	\$ (3,912,849)
2026	(3,912,849)
2027	(3,245,448)
2028	(3,972,323)
2029	(3,972,323)
Thereafter	(9,929,013)
Total	<u>\$ (28,944,805)</u>

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, 2022 annual actuarial valuation report, Medicare Premium Payment 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 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, 2024, the District reported a liability of \$1,366,746 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2023, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2022. 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, 2023 and June 30, 2022, respectively, was 0.4504%, and 0.4423%, resulting in a net increase in the proportionate share of 0.0081%.

For the year ended June 30, 2024, the District recognized OPEB expense of \$(90,224).

Actuarial Methods and Assumptions

The June 30, 2023 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2022, and rolling forward the total OPEB liability to June 30, 2023, using the assumptions listed in the following table:

Measurement Date	June 30, 2023	June 30, 2022
Valuation Date	June 30, 2022	June 30, 2021
Experience Study	July 1, 2015 through June 30, 2018	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	3.65%	3.54%
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, 2022, 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 179 or an average of 0.13% of the potentially eligible population (138,780).

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, 2023, 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

As the MPP Program is funded on a pay-as-you-go basis, the OPEB plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, the MPP Program used the Bond Buyer's 20-Bond GO Index from Bondbuyer.com as of June 30, 2023, as the discount rate, which was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate as of June 30, 2023, was 3.65%, which is an increase of 0.11% from 3.54% as of June 30, 2022.

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	Net OPEB Liability
1% decrease (2.65%)	\$ 1,485,371
Current discount rate (3.65%)	1,366,746
1% increase (4.65%)	1,263,600

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	Net OPEB Liability
1% decrease (3.50% Part A and 4.40% Part B)	\$ 1,257,542
Current Medicare costs trend rates (4.50% Part A and 5.40% Part B)	1,366,746
1% increase (5.50% Part A and 6.40% Part B)	1,490,033

Note 12 - Fund Balances

Fund balances are composed of the following elements:

	General Fund	Building Fund	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds	Total
Nonspendable					
Revolving cash	\$ 155,000	\$ -	\$ -	\$ 3,335	\$ 158,335
Stores inventories	389,230	-	-	338,260	727,490
Total nonspendable	544,230	-	-	341,595	885,825
Restricted					
Legally restricted programs	92,099,572	-	-	3,186,161	95,285,733
Food service	-	-	-	19,839,138	19,839,138
Capital projects	-	673,208	-	18,360,394	19,033,602
Debt service	-	-	-	16,952,192	16,952,192
Pension trust	28,419,284	-	-	-	28,419,284
Total restricted	120,518,856	673,208	-	58,337,885	179,529,949
Committed					
Classified summer assistance benefits	120,900	-	-	-	120,900
Wellness program	483,370	-	-	-	483,370
School site and Supplemental and Concentration carryover	7,306,832	-	-	-	7,306,832
Staffing	39,731,255	-	-	-	39,731,255
Bus lease	1,573,204	-	-	-	1,573,204
Textbook reserve	11,000,000	-	-	-	11,000,000
Technology reserve	4,800,000	-	-	-	4,800,000
Total committed	65,015,561	-	-	-	65,015,561
Assigned					
Additional 3% reserve	18,099,307	-	-	-	18,099,307
Deferred maintenance	11,331,102	-	-	-	11,331,102
Capital projects	-	-	60,585,713	-	60,585,713
Total assigned	29,430,409	-	60,585,713	-	90,016,122
Unassigned					
Reserve for economic uncertainties	18,099,307	-	-	-	18,099,307
Remaining unassigned	57,669,856	-	-	-	57,669,856
Total unassigned	75,769,163	-	-	-	75,769,163
Total	<u>\$ 291,278,219</u>	<u>\$ 673,208</u>	<u>\$ 60,585,713</u>	<u>\$ 58,679,480</u>	<u>\$ 411,216,620</u>

Note 13 - Risk Management - Claims**Description**

The Anaheim Union High School District's risk management activities are recorded in the General Fund and in the Health and Welfare and the Workers' Compensation Self-Insurance Fund. The purpose of the Self-Insurance Fund is to administer retiree and employee medical, dental, vision, and workers' compensation programs of the Anaheim Union High School District on a cost-reimbursement basis. These funds account for the risk financing activities of the Anaheim Union High School District, but do not constitute a transfer of risk for the Anaheim Union High School District. As of 1997-1998, the District has purchased an insurance policy for workers' compensation and is fully insured. Unpaid claims liability relates to the period prior to 1997-1998.

The District participates in the Southern California Regional Liability Excess Fund for property and liability coverage and Protected Insurance Program for Schools (PIPS) for workers' compensation coverage. Refer to Note 16 for additional information regarding the JPA's.

Claims Liabilities

Claims liabilities are based on estimates of the ultimate cost of reported claims (including future claim adjustment expenses) and an estimate for claims incurred, but not reported based on historical experience.

Unpaid Claims Liabilities

The fund establishes a liability for both reported and unreported events, which includes estimates of both future payments of losses and related claim adjustment expenses. The following represent the changes in approximate aggregate liabilities for the District from July 1, 2022 to June 30, 2024:

	Workers' Compensation	Health and Welfare	Total
Liability Balance, July 1, 2022	\$ 325,802	\$ 5,558,000	\$ 5,883,802
Claims and changes in estimates	22,798	54,147,504	54,170,302
Claims payments	(36,794)	(52,753,504)	(52,790,298)
Liability Balance, June 30, 2023	311,806	6,952,000	7,263,806
Claims and changes in estimates	1,866,552	59,120,579	60,987,131
Claims payments	(79,620)	(59,752,579)	(59,832,199)
Liability Balance, June 30, 2024	<u>\$ 2,098,738</u>	<u>\$ 6,320,000</u>	<u>\$ 8,418,738</u>
Assets available to pay claims at June 30, 2024	<u>\$ 2,213,312</u>	<u>\$ 49,984,493</u>	<u>\$ 52,197,805</u>

The claims liability is not discounted.

Note 14 - 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, 2024, 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	Net Pension Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
CalSTRS	\$ 231,924,101	\$ 73,550,023	\$ 15,829,515	\$ 32,600,397
CalPERS	166,736,447	58,228,112	2,983,599	26,500,754
Total	<u>\$ 398,660,548</u>	<u>\$ 131,778,135</u>	<u>\$ 18,813,114</u>	<u>\$ 59,101,151</u>

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, 2022, 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, 2024, are summarized as follows:

	STRP Defined Benefit Program	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 60	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	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, 2024, are presented above and the District's total contributions were \$36,477,850.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2024, 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	
Proportionate share of net pension liability	\$ 231,924,101
State's proportionate share of the net pension liability	<u>111,121,359</u>
Total	<u>\$ 343,045,460</u>

The net pension liability was measured as of June 30, 2023. 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, 2023 and June 30, 2022, respectively, was 0.3045% and 0.2947%, resulting in a net increase in the proportionate share of 0.0098%.

For the year ended June 30, 2024, the District recognized pension expense of \$32,600,397. In addition, the District recognized pension expense and revenue of \$15,115,575 for support provided by the State. At June 30, 2024, 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	\$ 36,477,850	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	16,511,105	3,420,399
Differences between projected and actual earnings on pension plan investments	992,729	-
Differences between expected and actual experience in the measurement of the total pension liability	18,225,414	12,409,116
Changes of assumptions	1,342,925	-
Total	<u>\$ 73,550,023</u>	<u>\$ 15,829,515</u>

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 outflows 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
2025	\$ (7,296,510)
2026	(11,434,912)
2027	18,791,564
2028	932,587
Total	<u>\$ 992,729</u>

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 (EARS�) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARS� for the measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2025	\$ 2,682,762
2026	3,818,697
2027	2,892,726
2028	3,313,272
2029	3,309,314
Thereafter	4,233,158
Total	<u>\$ 20,249,929</u>

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, 2022 and rolling forward the total pension liability to June 30, 2023. The financial reporting actuarial valuation as of June 30, 2022, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2022
Measurement date	June 30, 2023
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.

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 expected 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2023, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Public equity	38%	5.25%
Real estate	15%	4.05%
Private equity	14%	6.75%
Fixed income	14%	2.45%
Risk mitigating strategies	10%	2.25%
Inflation sensitive	7%	3.65%
Cash/liquidity	2%	0.05%

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%)	\$ 389,034,173
Current discount rate (7.10%)	231,924,101
1% increase (8.10%)	101,425,875

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, 2022 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 provide 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, 2024, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits as a percentage of eligible compensation	1.1% - 2.5%	1.0% - 2.5%
Required employee contribution rate	7.00%	8.00%
Required employer contribution rate	26.680%	26.680%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers are 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, 2024, are presented above and the total District contributions were \$23,139,461.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

As of June 30, 2024, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$166,736,447. The net pension liability was measured as of June 30, 2023. 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, 2023 and June 30, 2022, respectively, was 0.4606% and 0.4463%, resulting in a net increase in the proportionate share of 0.0143%.

For the year ended June 30, 2024, the District recognized pension expense of \$26,500,754. At June 30, 2024, 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	\$ 23,139,461	\$ -
Change in proportion and differences between contributions made and District's proportionate share of contributions	3,512,650	422,772
Differences between projected and actual earnings on pension plan investments	17,809,835	-
Differences between expected and actual experience in the measurement of the total pension liability	6,084,684	2,560,827
Changes of assumptions	7,681,482	-
Total	<u>\$ 58,228,112</u>	<u>\$ 2,983,599</u>

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 outflows 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
2025	\$ 3,322,228
2026	1,968,172
2027	11,965,178
2028	554,257
Total	<u>\$ 17,809,835</u>

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 (EARS�) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARS� 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
2025	\$ 5,804,159
2026	5,763,487
2027	2,727,571
Total	<u>\$ 14,295,217</u>

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, 2022 and rolling forward the total pension liability to June 30, 2023. The financial reporting actuarial valuation as of June 30, 2022, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2022
Measurement date	June 30, 2023
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
Global Equity - cap-weighted	30%	4.54%
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%)	\$ 241,057,802
Current discount rate (6.90%)	166,736,447
1% increase (7.90%)	105,311,537

Social Security

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 Social Security as its alternative plan. The District contributes 6.2% of an employee's gross earnings. An employee is required to contribute 6.2% of his or her gross earnings to the pension plan.

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 \$17,757,402 (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.

Note 15 - Commitments and Contingencies

As of June 30, 2024, the District had the following commitments with respect to the unfinished capital projects.

Capital Project	Remaining Construction Commitment	Expected Date of Completion
Western HS Field	\$ 586,903	February 2025
Katella HS Pool Renovation	1,133,398	February 2025
Magnolia HS Pool Renovation	322,867	February 2025
Magnolia HS New Admin & Cybersecurity + Music Building and Band Room Renovations	2,718,190	February 2025
Magnolia HS Art Building and Courtyard	146,609	February 2025
Total	<u>\$ 4,907,967</u>	

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, 2024.

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, 2024.

Note 16 - Participation in Joint Powers Agencies and Public Entity Risk Pools

The District is a member of the North Orange County Regional Occupational Program (NOCROP), the Southern California Regional Liability Excess Fund (SCRLEF), the Protected Insurance Program for Schools (PIPS) public entity risk pools. The District pays an annual premium to each entity for its health and property/liability coverage, education services, and workers' compensation 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 available from the respective entities.

The District has appointed one board member to the governing board of NOCROP, SCRLEF, and PIPS.

During the year-ended June 30, 2024, the District made payments of \$10,333,424, \$3,560,020, and \$7,242,958 to NOCROP, SCRLEF, and PIPS, respectively, for services rendered.

Note 17 - Restatement – Correction of Error in Previously Issued Financial Statements

The District's prior-year governmental activities net position and fund balance of the Building Fund have been restated as of July 1, 2023, to correct an error reported in the prior-year financial statements. The error was an understatement of accounts payable. The effect of the restatement is as follows:

	Building Fund	Total Governmental Funds
Beginning Fund Balance, as previously reported on June 30, 2023	\$ 41,223,562	\$ 438,267,612
Adjustment to accounts payable	(395,868)	(395,868)
Fund Balance - Beginning, as restated at July 1, 2023	<u>\$ 40,827,694</u>	<u>\$ 437,871,744</u>
Governmental Activities		
Net Position - Beginning, previously reported at June 30, 2023		\$ 259,280,891
Adjustment to accounts payable		(395,868)
Net Position, Beginning, as restated at July 1, 2023		<u>\$ 258,885,023</u>

If these amounts had been properly recorded in the prior year, the change in net position and change in fund balance would have been adjusted as follows for the year ended June 30, 2023:

	June 30, 2023 As Previously Reported	Correction of Error	June 30, 2023 As Restated
Government-Wide			
Governmental Activities	<u>\$ 185,186,200</u>	<u>\$ (395,868)</u>	<u>\$ 184,790,332</u>
Governmental Funds			
Building Fund	<u>\$ (29,091,501)</u>	<u>\$ (395,868)</u>	<u>\$ (29,487,369)</u>

Note 18 - Restatement – Change within the Reporting Entity

During fiscal year 2023-2024, there was a change within the financial reporting entity which resulted in the Special Reserve Fund for Capital Outlay Projects being reported as a major governmental fund instead of as a non-major governmental fund. As a result, fund balance of the Special Reserve Fund for Capital Outlay Projects of \$42,053,673 which was previously reported in the non-major governmental funds is now reported as a major governmental fund with a beginning fund balance of \$42,053,673. This resulted in adjustments to and restatements of beginning fund balance as follows:

	Governmental Funds	
	Special Reserve Fund for Capital Outlay Projects	Non-Major Governmental Funds
Beginning, as previously reported on June 30, 2023	\$ -	\$ 101,842,731
Change to or within the financial reporting entity	<u>42,053,673</u>	<u>(42,053,673)</u>
Beginning, as restated on July 1, 2023	<u>\$ 42,053,673</u>	<u>\$ 59,789,058</u>



Required Supplementary Information
June 30, 2024

Anaheim Union High School District

Anaheim Union High School District
Budgetary Comparison Schedule – General Fund
Year Ended June 30, 2024

	Budgeted Amounts		Actual	Variances - Positive (Negative) Final to Actual
	Original	Final		
Revenues				
Local Control Funding Formula	\$ 421,089,560	\$ 422,660,635	\$ 422,683,740	\$ 23,105
Federal sources	68,399,243	72,099,562	51,388,315	(20,711,247)
Other State sources	63,342,315	77,418,066	78,183,974	765,908
Other local sources	13,968,940	38,840,069	35,644,842	(3,195,227)
Total revenues ¹	566,800,058	611,018,332	587,900,871	(23,117,461)
Expenditures				
Current				
Certificated salaries	188,887,219	199,927,716	199,029,301	898,415
Classified salaries	72,635,749	82,754,480	82,646,826	107,654
Employee benefits	149,544,455	154,818,649	149,046,432	5,772,217
Books and supplies	32,789,572	28,882,646	15,891,097	12,991,549
Services and operating expenditures	49,139,381	69,593,578	55,811,066	13,782,512
Other outgo	14,904,068	15,278,427	15,716,962	(438,535)
Capital outlay	54,274,664	49,301,166	37,802,671	11,498,495
Debt service				
Debt service - principal	355,617	783,019	782,048	971
Debt service - interest and other	37,684	552,710	560,320	(7,610)
Total expenditures ¹	562,568,409	601,892,391	557,286,723	44,605,668
Excess of Revenues Over Expenditures	4,231,649	9,125,941	30,614,148	21,488,207
Other Financing Sources (Uses)				
Other sources - SBITAs	-	-	518,429	518,429
Transfers out	(3,800,000)	(36,555,677)	(35,055,677)	1,500,000
Net Financing Uses	(3,800,000)	(36,555,677)	(34,537,248)	2,018,429
Net Change in Fund Balances	431,649	(27,429,736)	(3,923,100)	23,506,636
Fund Balance - Beginning	295,201,319	295,201,319	295,201,319	-
Fund Balance - Ending	\$ 295,632,968	\$ 267,771,583	\$ 291,278,219	\$ 23,506,636

¹ Due to consolidation of Fund 14, Deferred Maintenance Fund, for reporting purposes into the General Fund, additional revenues and expenditures pertaining to this fund are included in the Actual (GAAP Basis) revenues and expenditures; however, they are not included in the original and final General Fund budgets.

Anaheim Union High School District
Schedule of Changes in the District's Total OPEB Liability and Related Ratios
Year Ended June 30, 2024

	2024	2023	2022	2021
Total OPEB Liability				
Service cost	\$ 3,176,110	\$ 3,202,099	\$ 4,489,009	\$ 3,870,080
Interest	3,279,757	3,079,452	2,034,330	2,329,292
Differences between expected and actual experience in the measurement of the total OPEB liability	-	(4,855,016)	-	(25,796,543)
Changes of assumptions	(1,144,354)	(369,994)	(21,239,367)	11,016,030
Benefit payments	(3,005,006)	(2,947,973)	(3,141,515)	(2,653,070)
Net change in total OPEB liability	2,306,507	(1,891,432)	(17,857,543)	(11,234,211)
Total OPEB Liability - Beginning	83,279,975	85,171,407	103,028,950	114,263,161
Total OPEB Liability - Ending	<u>\$ 85,586,482</u>	<u>\$ 83,279,975</u>	<u>\$ 85,171,407</u>	<u>\$ 103,028,950</u>
Covered Payroll	N/A ¹	N/A ¹	N/A ¹	N/A ¹
Total OPEB Liability as a Percentage of Covered Payroll	N/A ¹	N/A ¹	N/A ¹	N/A ¹
Measurement Date	June 30, 2024	June 30, 2023	June 30, 2022	June 30, 2021

	2020	2019	2018
Total OPEB Liability			
Service cost	\$ 2,643,573	\$ 2,408,818	\$ 2,659,508
Interest	3,278,804	3,417,335	3,773,411
Differences between expected and actual experience in the measurement of the total OPEB liability	-	(13,324,792)	-
Changes of assumptions	7,781,060	5,752,014	-
Benefit payments	(3,077,907)	(3,786,266)	(2,974,091)
Net change in total OPEB liability	10,625,530	(5,532,891)	3,458,828
Total OPEB Liability - Beginning	103,637,631	109,170,522	105,711,694
Total OPEB Liability - Ending	<u>\$ 114,263,161</u>	<u>\$ 103,637,631</u>	<u>\$ 109,170,522</u>
Covered Payroll	N/A ¹	N/A ¹	N/A ¹
Total OPEB Liability as a Percentage of Covered Payroll	N/A ¹	N/A ¹	N/A ¹
Measurement Date	June 30, 2020	June 30, 2019	June 30, 2018

¹ The OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay. Therefore, no measure of payroll is presented.

Note: In the future, as data becomes available, ten years of information will be presented.

Anaheim Union High School District
Schedule of the District's Proportionate Share of the Net OPEB Liability – MPP Program
Year Ended June 30, 2024

Year ended June 30,	2024	2023	2022	2021
Proportion of the net OPEB liability	0.4504%	0.4423%	0.4396%	0.4812%
Proportionate share of the net OPEB liability	\$ 1,366,746	\$ 1,456,970	\$ 1,753,552	\$ 2,039,084
Covered payroll	N/A ⁺	N/A ⁺	N/A ⁺	N/A ⁺
Proportionate share of the net OPEB liability as a percentage of its covered payroll	N/A ⁺	N/A ⁺	N/A ⁺	N/A ⁺
Plan fiduciary net position as a percentage of the total OPEB liability	(0.96%)	(0.94%)	(0.80%)	(0.71%)
Measurement Date	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020

Year ended June 30,	2020	2019	2018
Proportion of the net OPEB liability	0.4932%	0.4747%	0.4962%
Proportionate share of the net OPEB liability	\$ 1,836,494	\$ 1,816,867	\$ 2,087,528
Covered payroll	N/A ⁺	N/A ⁺	N/A ⁺
Proportionate share of the net OPEB liability as a percentage of its covered payroll	N/A ⁺	N/A ⁺	N/A ⁺
Plan fiduciary net position as a percentage of the total OPEB liability	(0.81%)	(0.40%)	0.01%
Measurement Date	June 30, 2019	June 30, 2018	June 30, 2017

⁺ 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.

Note : In the future, as data becomes available, ten years of information will be presented.

Anaheim Union High School District
Schedule of the District's Proportionate Share of the Net Pension Liability - CalSTRS
Year Ended June 30, 2024

CalSTRS	2024	2023	2022	2021	2020
Proportion of the net pension liability	0.3045%	0.2947%	0.2925%	0.2761%	0.2788%
Proportionate share of the net pension liability	\$ 231,924,101	\$ 204,780,180	\$ 133,099,264	\$ 267,603,460	\$ 251,777,560
State's proportionate share of the net pension liability	111,121,359	102,553,113	66,970,388	137,949,615	137,361,468
Total	<u>\$ 343,045,460</u>	<u>\$ 307,333,293</u>	<u>\$ 200,069,652</u>	<u>\$ 405,553,075</u>	<u>\$ 389,139,028</u>
Covered payroll	<u>\$ 188,591,188</u>	<u>\$ 174,299,421</u>	<u>\$ 160,778,718</u>	<u>\$ 152,670,427</u>	<u>\$ 151,829,644</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	122.98%	117.49%	82.78%	175.28%	165.83%
Plan fiduciary net position as a percentage of the total pension liability	81%	81%	87%	72%	73%
Measurement Date	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.2645%	0.2741%	0.2893%	0.3109%	0.3034%
Proportionate share of the net pension liability	\$ 243,050,018	\$ 253,465,278	\$ 233,962,152	\$ 209,282,863	\$ 177,288,550
State's proportionate share of the net pension liability	139,157,502	149,947,918	133,190,479	110,687,564	107,054,481
Total	<u>\$ 382,207,520</u>	<u>\$ 403,413,196</u>	<u>\$ 367,152,631</u>	<u>\$ 319,970,427</u>	<u>\$ 284,343,031</u>
Covered payroll	<u>\$ 142,788,683</u>	<u>\$ 146,765,787</u>	<u>\$ 155,056,682</u>	<u>\$ 140,928,288</u>	<u>136,384,781</u>
Proportionate share of the net pension liability as a percentage of its covered payroll	170.22%	172.70%	150.89%	148.50%	129.99%
Plan fiduciary net position as a percentage of the total pension liability	71%	69%	70%	74%	77%
Measurement Date	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

Anaheim Union High School District
Schedule of the District's Proportionate Share of the Net Pension Liability - CalPERS
Year Ended June 30, 2024

CalPERS	2024	2023	2022	2021	2020
Proportion of the net pension liability	0.4606%	0.4463%	0.4475%	0.4497%	0.4543%
Proportionate share of the net pension liability	\$ 166,736,447	\$ 153,569,776	\$ 91,000,926	\$ 137,989,406	\$ 132,396,092
Covered payroll	\$ 82,456,456	\$ 68,200,336	\$ 65,224,662	\$ 65,969,849	\$ 63,184,597
Proportionate share of the net pension liability as a percentage of its covered payroll	202.21%	225.17%	139.52%	209.17%	209.54%
Plan fiduciary net position as a percentage of the total pension liability	70%	70%	81%	70%	70%
Measurement Date	June 30, 2023	June 30, 2022	June 30, 2021	June 30, 2020	June 30, 2019
	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.4487%	0.4720%	0.4928%	0.4998%	0.5010%
Proportionate share of the net pension liability	\$ 119,650,838	\$ 112,690,488	\$ 97,336,612	\$ 73,663,959	\$ 56,879,614
Covered payroll	\$ 55,201,623	\$ 60,547,264	\$ 60,359,787	\$ 54,558,219	52,325,387
Proportionate share of the net pension liability as a percentage of its covered payroll	216.75%	186.12%	161.26%	135.02%	108.70%
Plan fiduciary net position as a percentage of the total pension liability	71%	72%	74%	79%	83%
Measurement Date	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

Anaheim Union High School District
Schedule of the District's Contributions - CalSTRS
Year Ended June 30, 2024

CalSTRS	2024	2023	2022	2021	2020
Contractually required contribution	\$ 36,477,850	\$ 36,020,917	\$ 29,491,462	\$ 25,965,763	\$ 26,106,643
Less contributions in relation to the contractually required contribution	36,477,850	36,020,917	29,491,462	25,965,763	26,106,643
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 190,983,508	\$ 188,591,188	\$ 174,299,421	\$ 160,778,718	\$ 152,670,427
Contributions as a percentage of covered payroll	19.10%	19.10%	16.92%	16.15%	17.10%
	2019	2018	2017	2016	2015
Contractually required contribution	\$ 24,717,866	\$ 20,604,407	\$ 18,463,136	\$ 16,637,582	\$ 12,514,432
Less contributions in relation to the contractually required contribution	24,717,866	20,604,407	18,463,136	16,637,582	12,514,432
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 151,829,644	\$ 142,788,683	\$ 146,765,787	\$ 155,056,682	\$ 140,928,288
Contributions as a percentage of covered payroll	16.28%	14.43%	12.58%	10.73%	8.88%

Anaheim Union High School District
Schedule of the District's Contributions - CalPERS
Year Ended June 30, 2024

CalPERS	2024	2023	2022	2021	2020
Contractually required contribution	\$ 23,139,461	\$ 20,919,203	\$ 15,624,697	\$ 13,501,505	\$ 13,009,914
Less contributions in relation to the contractually required contribution	23,139,461	20,919,203	15,624,697	13,501,505	13,009,914
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 86,729,614	\$ 82,456,456	\$ 68,200,336	\$ 65,224,662	\$ 65,969,849
Contributions as a percentage of covered payroll	26.680%	25.370%	22.910%	20.700%	19.721%
	2019	2018	2017	2016	2015
Contractually required contribution	\$ 11,412,402	\$ 8,573,364	\$ 8,408,804	\$ 7,150,824	\$ 6,422,048
Less contributions in relation to the contractually required contribution	11,412,402	8,573,364	8,408,804	7,150,824	6,422,048
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 63,184,597	\$ 55,201,623	\$ 60,547,264	\$ 60,359,787	\$ 54,558,219
Contributions as a percentage of covered payroll	18.062%	15.531%	13.888%	11.847%	11.771%

Note 1 - Purpose of Schedules

Budgetary Comparison Schedule

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 budgets and actual results of operations, as well as the variances from the final budget to actual results of operations.

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. 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.
- *Changes of Assumptions* – The discount rate changed from 3.86% in 2023 to 3.97% in 2024 and the healthcare cost trend rate changed from 5.50% in 2023 to 5.20% in 2024.

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 3.54% to 3.65% 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 CalSTRS and CalPERS.
- *Changes of Assumptions* – There were no changes in economic assumptions for the CalSTRS or CalPERS plans from the previous valuations.

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, 2024

Anaheim Union High School District

Anaheim Union High School District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	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	\$ 7,712,130
School Improvement Funding for LEAs	84.010	15438	<u>165,384</u>
Subtotal			<u>7,877,514</u>
COVID-19: Elementary and Secondary School Emergency			
Relief III (ESSER III) Fund	84.425U	15559	28,332,091
COVID 19: Expanded Learning Opportunities (ELO) Grant:			
ESSER III State Reserve, Emergency Needs	84.425U	15620	157,074
COVID 19: Expanded Learning Opportunities (ELO) Grant:			
ESSER III State Reserve, Learning Loss	84.425U	15621	2,559,600
COVID 19: American Rescue Plan - Homeless Children			
and Youth II (ARP-HCY II)	84.425W	15566	<u>530,974</u>
Subtotal			<u>31,579,739</u>
Title III, English Learner Student Program	84.365	14346	1,026,687
Title III, Immigrant Education Program	84.365	15146	<u>67,311</u>
Subtotal			<u>1,093,998</u>
Title IV, Part A, Student Support and Academic			
Enrichment Grants	84.424	15396	894,126
Title II, Part A, Supporting Effective Instruction	84.367	14341	1,229,386
Carl D. Perkins Career and Technical Education:			
Secondary, Section 131	84.048	14894	602,857
Passed Through Greater Anaheim SELPA			
Special Education (IDEA) Cluster			
Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	6,160,525
Mental Health Allocation Plan, Part B, Sec 611	84.027A	15197	<u>322,901</u>
Total Special Education (IDEA) Cluster			<u>6,483,426</u>
Passed through California Department of Rehabilitation			
State Vocational Rehabilitation Services Program	84.126A	[1]	115,345
Passed through Napa County Office of Education			
Cali-Reads	84.323A	[1]	15,258
Passed through California State University Fullerton			
California State Gear Up Program	84.334A	[1]	44,918
Innovative Approaches to Literacy; Full-Service Community			
Schools; and Promise Neighborhood	84.215	[2]	<u>986,145</u>
Total U.S. Department of Education			<u>50,922,712</u>

[1] Pass-Through Entity Number not available

[2] Direct award

See Notes to Supplementary Information

Anaheim Union High School District
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services Passed Through CSUF Auxiliary Services Corporation Health Careers Opportunity Program	93.822	S-6874-AUHSD	\$ 9,208
Total U.S. Department of Health and Human Services			9,208
U.S. Department of Agriculture Passed Through CDE Child Nutrition Cluster			
School Programs (School Breakfast Needy)	10.553	13526	3,828,012
School Programs (NSL Sec 4)	10.555	13523	2,254,650
School Programs (NSL Sec 11)	10.555	13524	13,289,157
Meal Supplements	10.555	13755	216,907
Commodities	10.555	13524	2,056,542
COVID 19: Supply Chain Assistance	10.555	15655	2,579,571
Subtotal			20,396,827
Total Child Nutrition Cluster			24,224,839
Total U.S. Department of Agriculture			24,224,839
U.S. Department of Defense Passed Through Orange County Department of Education Junior Reserve Officers Training Corps	12.000	[1]	456,394
Total U.S. Department of Defense			456,394
Total Federal Financial Assistance			\$ 75,613,153

[1] Pass-Through Entity Number not available

Anaheim Union High School District
Schedule of Average Daily Attendance
Year Ended June 30, 2024

	Final Report	
	Second Period Report 84A21926	Annual Report CE285339
Regular ADA		
Seventh and eighth	7,865.99	7,849.89
Ninth through twelfth	17,099.18	16,999.32
Total Regular ADA	24,965.17	24,849.21
Extended Year Special Education		
Seventh and eighth	13.52	13.42
Ninth through twelfth	50.07	52.93
Total Extended Year Special Education	63.59	66.35
Special Education, Nonpublic, Nonsectarian Schools		
Seventh and eighth	12.88	14.07
Ninth through twelfth	25.79	28.73
Total Special Education, Nonpublic, Nonsectarian Schools	38.67	42.80
Extended Year Special Education, Nonpublic, Nonsectarian Schools		
Seventh and eighth	1.63	1.63
Ninth through twelfth	3.66	3.66
Total Extended Year Special Education, Nonpublic, Nonsectarian Schools	5.29	5.29
Total ADA	25,072.72	24,963.65

Anaheim Union High School District

Schedule of Instructional Time

Year Ended June 30, 2024

Grade Level	1986-1987 Minutes Requirement	2023-2024 Actual Minutes	Number of Minutes Credited Form J-13A*	Total Minutes Offered	Traditional Calendar			Multitrack Calendar			Status
					Number of Actual Days	Number of Days Credited Form J-13A*	Total Days Offered	Number of Actual Days	Number of Days Credited Form J-13A	Total Days Offered	
Grades 7 - 8	54,000										
Grade 7		60,354	355	60,709	179	1	180	N/A	N/A	N/A	Complied
Grade 8		60,354	355	60,709	179	1	180	N/A	N/A	N/A	Complied
Grades 9 - 12	64,800										
Grade 9		64,549	377	64,926	179	1	180	N/A	N/A	N/A	Complied
Grade 10		64,549	377	64,926	179	1	180	N/A	N/A	N/A	Complied
Grade 11		64,549	377	64,926	179	1	180	N/A	N/A	N/A	Complied
Grade 12		64,549	377	64,926	179	1	180	N/A	N/A	N/A	Complied

* The District received an approved J-13A for 355 minutes for grades 7 to 8 and 377 minutes for grades 9 to 12 and 1 day.

Anaheim Union High School District
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
Year Ended June 30, 2024

There were no adjustments to the Unaudited Actual Financial Report which required reconciliation to the audited financial statements at June 30, 2024.

Anaheim Union High School District
Schedule of Financial Trends and Analysis
Year Ended June 30, 2024

	(Budget) 2025 ¹	2024	2023 ¹	2022 ¹
General Fund ³				
Revenues	\$ 535,908,153	\$ 587,387,510	\$ 625,238,032	\$ 489,952,954
Other sources	-	518,429	264,943	-
Total revenues and other sources	<u>535,908,153</u>	<u>587,905,939</u>	<u>625,502,975</u>	<u>489,952,954</u>
Expenditures	540,591,663	555,004,788	509,702,745	461,523,212
Other uses	<u>3,800,000</u>	<u>36,555,677</u>	<u>3,851,230</u>	<u>3,703,788</u>
Total expenditures and other uses	<u>544,391,663</u>	<u>591,560,465</u>	<u>513,553,975</u>	<u>465,227,000</u>
Increase (Decrease) in Fund Balance	<u>(8,483,510)</u>	<u>(3,654,526)</u>	<u>111,949,000</u>	<u>24,725,954</u>
Ending Fund Balance	<u>\$ 271,463,607</u>	<u>\$ 279,947,117</u>	<u>\$ 283,601,643</u>	<u>\$ 171,652,643</u>
Available Reserves ²	<u>\$ 68,873,923</u>	<u>\$ 75,769,163</u>	<u>\$ 36,726,909</u>	<u>\$ 24,332,965</u>
Available Reserves as a Percentage of Total Outgo	<u>12.65%</u>	<u>12.81%</u>	<u>7.15%</u>	<u>5.23%</u>
Long-Term Liabilities including OPEB and Pensions	<u>N/A</u>	<u>\$ 786,086,991</u>	<u>\$ 756,360,399</u>	<u>\$ 638,449,078</u>
K-12 Average Daily Attendance at P-2	<u>23,381</u>	<u>25,073</u>	<u>25,263</u>	<u>26,092</u>

The General Fund balance has increased by \$108,294,474 over the past two years, and the fiscal year 2024-2025 budget projects a decrease of \$8,483,510 (3.0%). For a district this size, the State recommends available reserves of at least three percent of total General Fund expenditures and other uses (total outgo).

The District has incurred operating surpluses in two of the past three years but anticipates incurring an operating deficit during the 2024-2025 fiscal year. Total long-term liabilities have increased by \$147,637,913 over the past two years.

Average daily attendance has decreased by 1,019 over the past two years and an additional decrease of 1,692 ADA is anticipated during fiscal year 2024-2025.

¹ Financial information for 2025, 2023, and 2022 are included for analytical purposes only and has not been subjected to audit.

² Available reserves consist of all unassigned fund balances including all amounts reserved for economic uncertainties contained with the General Fund.

³ General Fund amounts do not include activity related to the consolidation of the Deferred Maintenance Fund as required by GASB Statement No. 54.

Anaheim Union High School District
Combining Balance Sheet – Non-Major Governmental Funds
June 30, 2024

	Student Activity Fund	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
Assets						
Deposits and investments	\$ 3,189,496	\$ 15,449,555	\$ 18,294,669	\$ 83,822	\$ 16,844,321	\$ 53,861,863
Receivables	-	5,980,976	75,103	310	107,871	6,164,260
Due from other funds	-	872,138	2,520,601	-	-	3,392,739
Stores inventories	-	338,260	-	-	-	338,260
Total assets	\$ 3,189,496	\$ 22,640,929	\$ 20,890,373	\$ 84,132	\$ 16,952,192	\$ 63,757,122
Liabilities and Fund Balances						
Liabilities						
Accounts payable	\$ -	\$ 420,160	\$ 2,586,350	\$ -	\$ -	\$ 3,006,510
Due to other funds	-	1,894,835	27,761	-	-	1,922,596
Unearned revenue	-	148,536	-	-	-	148,536
Total liabilities	-	2,463,531	2,614,111	-	-	5,077,642
Fund Balances						
Nonspendable	3,335	338,260	-	-	-	341,595
Restricted	3,186,161	19,839,138	18,276,262	84,132	16,952,192	58,337,885
Total fund balances	3,189,496	20,177,398	18,276,262	84,132	16,952,192	58,679,480
Total liabilities and fund balances	\$ 3,189,496	\$ 22,640,929	\$ 20,890,373	\$ 84,132	\$ 16,952,192	\$ 63,757,122

Anaheim Union High School District
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds
Year Ended June 30, 2024

	Student Activity Fund	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund
Revenues				
Federal sources	\$ -	\$ 24,224,838	\$ -	\$ -
Other State sources	-	12,095,111	-	5,933,974
Other local sources	5,366,657	644,783	8,145,724	17,727
	-	-	-	-
Total revenues	5,366,657	36,964,732	8,145,724	5,951,701
Expenditures				
Current				
Pupil services				
Food services	-	29,213,565	-	-
Administration				
All other administration	-	850,815	95,427	-
Plant services	-	352,840	-	-
Ancillary services	5,351,821	-	-	-
Facility acquisition and construction	-	77,744	13,558,923	94
Debt service				
Principal	-	-	-	-
Interest and other	-	-	-	-
Total expenditures	5,351,821	30,494,964	13,654,350	94
Excess (Deficiency) of Revenues Over Expenditures	14,836	6,469,768	(5,508,626)	5,951,607
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Other sources - proceeds from issuance of general obligation bonds	-	-	-	-
Other sources - premium from issuance of general obligation bonds	-	-	-	-
Transfers out	-	-	(2,896,753)	(5,933,974)
Other uses - payment to refunded bonds escrow agent	-	-	-	-
Net Financing Sources (Uses)	-	-	(2,896,753)	(5,933,974)
Net Change in Fund Balances	14,836	6,469,768	(8,405,379)	17,633
Fund Balance - Beginning, as previously reported	3,174,660	13,707,630	26,681,641	66,499
Adjustments (Note 18)	-	-	-	-
Fund Balance - Beginning, as restated	3,174,660	13,707,630	26,681,641	66,499
Fund Balance - Ending	\$ 3,189,496	\$ 20,177,398	\$ 18,276,262	\$ 84,132

Anaheim Union High School District
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Non-Major Governmental Funds
Year Ended June 30, 2024

	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
Revenues			
Federal sources		\$ -	\$ 24,224,838
Other State sources		77,745	18,106,830
Other local sources		20,133,357	34,308,248
Total revenues		20,211,102	76,639,916
Expenditures			
Current			
Pupil services			
Food services		-	29,213,565
Administration			
All other administration		-	946,242
Plant services		-	352,840
Ancillary services		-	5,351,821
Facility acquisition and construction		-	13,636,761
Debt service			
Principal		10,555,000	10,555,000
Interest and other		9,160,634	9,160,634
Total expenditures		19,715,634	69,216,863
Excess (Deficiency) of Revenues Over Expenditures		495,468	7,423,053
Other Financing Sources (Uses)			
Transfers in		-	-
Other sources - proceeds from issuance of general obligation bonds		48,040,000	48,040,000
Other sources - premium from issuance of general obligation bonds		6,664,024	6,664,024
Transfers out		-	(8,830,727)
Other uses - payment to refunded bonds escrow agent		(54,405,928)	(54,405,928)
Net Financing Sources (Uses)		298,096	(8,532,631)
Net Change in Fund Balances		793,564	(1,109,578)
Fund Balance - Beginning, as previously reported	42,053,673	16,158,628	101,842,731
Adjustments (Note 18)	(42,053,673)	-	(42,053,673)
Fund Balance - Beginning, as restated	-	16,158,628	59,789,058
Fund Balance - Ending	\$ -	\$ 16,952,192	\$ 58,679,480

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 Anaheim Union High School District (the District) under programs of the federal government for the year ended June 30, 2024. 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 net position or changes in net position, fund balance, or cash flows 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, 2024, the District did not report any commodities in inventory.

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 Balances

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.



Other Information
June 30, 2024

Anaheim Union High School District

Organization

The Anaheim Union High School District was established in 1898 and consists of an area comprising approximately 46 square miles. The District operates eight high schools, one continuation high school, eight junior high schools, one 7-12 academy, one special education facility, and an independent study program. There were no boundary changes during the year.

Governing Board

MEMBER	OFFICE	TERM EXPIRES
Annemarie Randle-Trejo	President	2026
Jessica Guerrero	Clerk	2026
Katherine H. Smith	Assistant Clerk	2024
Brian O'Neal	Member	2024
Ron Hoshi	Member	2026

Administration

Michael B. Matsuda	Superintendent
Nancy Nien	Assistant Superintendent, Business
Jaron Fried, Ed.D.	Assistant Superintendent, Educational Services
Brad Jackson	Assistant Superintendent, Human Resources



Independent Auditor's Reports
June 30, 2024

Anaheim Union High School District



**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
Anaheim Union High School District
Anaheim, 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 Anaheim Union High School District (the District), as of and for the year ended June 30, 2024, 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 4, 2024.

Correction of Error

As discussed in Note 17 to the financial statements, certain errors resulting in an understatement of amounts previously reported for accounts payable as of June 30, 2023, were discovered during the current year. Accordingly, a restatement has been made to the Building Fund's fund balance and governmental activities net position as of July 1, 2023 to correct the error. Our opinions are not modified with respect to this matter.

Report on Internal Controls 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 that is less severe than a material 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 have not been identified. We identified a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2024-001 that we consider to be a material weakness.

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 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.

We noted certain matters that we reported to management of the District in a separate letter dated December 4, 2024.

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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
December 4, 2024



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
Anaheim Union High School District
Anaheim, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Anaheim Union High 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, 2024. 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, 2024.

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.

Report on Internal Control over Compliance

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, such that there is a reasonable possibility that material noncompliance 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.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
December 4, 2024



Independent Auditor's Report on State Compliance and on Internal Control Over Compliance

To the Governing Board
Anaheim Union High School District
Anaheim, California

Report on Compliance

Opinion on State Compliance

We have audited Anaheim Union High School District's (the District) compliance with the requirements specified in the *2023-2024 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, 2024.

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, 2024.

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 *2023-2024 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 *2023-2024 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 *2023-2024 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 *2023-2024 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:

2023-2024 K-12 Audit Guide Procedures	Procedures Performed
Local Education Agencies Other Than Charter Schools	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Not Applicable
Independent Study	Yes
Continuation Education	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable

2023-2024 K-12 Audit Guide Procedures	Procedures Performed
GANN Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	Not Applicable
Middle or Early College High Schools	Not Applicable
K-3 Grade Span Adjustment	Not Applicable
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
Home to School Transportation Reimbursement	Yes
School Districts, County Offices of Education, and Charter Schools	
Proposition 28 Arts and Music in Schools	Yes
After/Before School Education and Safety Program	Yes
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	Yes
Immunizations	Yes
Educator Effectiveness	Yes
Expanded Learning Opportunities Grant (ELO-G)	Not Applicable
Career Technical Education Incentive Grant	Yes
Expanded Learning Opportunities Program	Not Applicable
Transitional Kindergarten	Not Applicable
Charter Schools	
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Annual Instructional Minutes – Classroom Based	Not Applicable
Charter School Facility Grant Program	Not Applicable

The term “Not Applicable” is used above to mean either the District did not offer the program during the current fiscal year, the District did not participate in the program during the current fiscal year, or the program applies to a different type of local education agency.

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.

Report on Internal Control over Compliance

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 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, such that there is a reasonable possibility that a material noncompliance with

a compliance requirement 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 that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention from those charged with governance.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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 *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
December 4, 2024



Schedule of Findings and Questioned Costs
June 30, 2024

Anaheim Union High School District

Financial Statements

Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	Yes
Significant deficiencies identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major program	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
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)	No

Identification of major programs

<u>Name of Federal Program or Cluster</u>	<u>Federal Financial Assistance Listing</u>
Child Nutrition Cluster	10.553, 10.555
COVID-19: Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84.425U
COVID 19: Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs	84.425U
COVID 19: Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Learning Loss	84.425U
COVID 19: American Rescue Plan - Homeless Children and Youth II (ARP-HCY II)	84.425W
Dollar threshold used to distinguish between type A and type B programs	\$2,268,395
Auditee qualified as low-risk auditee?	No

State Compliance

Internal control over state compliance programs	
Material weaknesses identified	No
Significant deficiencies identified not considered to be material weaknesses	None Reported
Type of auditor's report issued on compliance for programs	Unmodified

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

2024-001 30000 – Internal Control over Financial Reporting (Material Weakness)

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 a certain material misstatement of balances within the District's 2022-2023 unaudited actuals financial report. Through review of supporting records, we noted that the District's beginning net position of the governmental activities and beginning fund balance of the Building Fund were overstated as a result of an understatement of accounts payable of \$395,868. This misstatement was caused by an error, which has been detailed in Note 17.

Context

The condition was identified through review of available District records related to the financial account balances in the Governmental Funds.

Cause

The cause of the condition identified appears to be due to inadequate review processes related to the preparation of the District's year-end financial statements, which includes the related conversion entries in preparation of the government-wide financial statements.

Effect

Due to the condition identified, the District's prior period ending net position and the prior period ending fund balance of the Building Fund were overstated by \$395,868.

Repeat Finding

No.

Recommendation

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

The Business department identified appropriate staff responsible for the reporting of accruals and retention as related to the various facilities funds.

The accounting staff provided early notification and repeated follow-up to ensure that proper accounting procedures were followed and reported in a timely manner.

During the annual year-end closing process, these records and procedures were reviewed by multiple staff as a way to verify all projects and expenditures were appropriately and accurately recorded.

None reported.

None reported.

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.



Management
Anaheim Union High School District
Anaheim, California

In planning and performing our audit of the financial statements of Anaheim Union High School District (the District) for the year ended June 30, 2024, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted matters that are opportunities for strengthening internal controls and operating efficiency. The following items represent conditions noted by our audit that we consider important enough to bring to your attention. This letter does not affect our report dated December 4, 2024, on the government-wide financial statements of the District.

Associated Student Body (ASB)

Brookhurst Junior High

Observations

1. Based on the review of the cash receipting procedures, it was noted that club advisors are not consistently providing adequate supporting documentation for cash collections. Out of 15 deposits tested, 11 contained various receipts that were not supported by adequate documentation or a paper trail. As a result, the completeness and timeliness of these deposits could not be verified.
2. During review of cash collection procedures for the student store, it was noted that student store deposit count sheets did not always contain explicit indication that a count was performed by two individuals. Out of 15 deposits tested, nine did not indicated a second person counting money received.
3. Based on the review of the cash receipting procedures, it was noted that six out of 15 receipts tested were not deposited in a timely manner. The delay in deposits ranged from nine to 15 days from the date of receipt. This could result in large cash balances being maintained at the sites, which can hinder the safeguarding of ASB assets.
4. During our review of student store activities, it was noted that daily sales reports are not always prepared for student store sales. Out of nine student store deposits tested, two did not contain a daily sales report.

5. During review of cash disbursement procedures, it was noted that invoices are not always required before cash is disbursed. Out of seven cash disbursements tested, one did not contain an invoice for the amount disbursed. Additionally, this amount seems to have been a double reimbursement for an amount already reimbursed without the initial check being voided. This can lead to potential overpayment of ASB funds.
6. Based on the review of the disbursement procedures, it was noted that four of seven disbursements tested did not contain explicit receiving documentation to indicate that goods had been received. As a result, the vendor invoice was paid without direct confirmation that the goods being ordered had been received by the ASB.
7. In reviewing the site's outstanding check listing for the September 2023 reconciliation, we noted that numerous checks were over six months old making the probability of them clearing the account quite low.

Recommendations

1. Pre-numbered triplicate receipts or logs should be utilized when collecting money for all ASB events and transactions. If utilizing a log, the student's name and amount being turned in should be documented. If using a receipt book, the receipts should be issued in sequential order to all individuals turning in monies for ASB events. Teachers and administrators who collect monies should be equipped with a triplicate receipts book or log sheet. The white copy of the receipt should be issued to the person turning in the monies, the yellow receipt or log sheet should be utilized for deposit back-up, and the pink copy should be retained in the receipt book for audit purposes. When teachers are turning in monies for deposit, a cash count sheet should be turned in with the yellow copy of the receipts and monies to clearly identify the total amount being turned in.
2. Student store deposit count sheets should indicate the individuals who are counting cash received through the student store and each individual should sign and date the count sheet once completed.
3. The ASB, should, at a minimum, make their deposits once a week to minimize the amount of cash held at the site. During weeks of high cash activity, there may be a need to make more than one deposit. The District should communicate specific guidelines for this procedure, including the maximum cash on hand that should be maintained at the site.
4. Daily sales reports provide a reconciliation between the sales recorded for the day and the amount of money collected for the day. From these reports, the ASB can determine if there is an overage or shortage of funds collected. Daily overages and shortages in the register may indicate that merchandise was sold and not accounted for correctly on the register. To enhance the accountability and accounting of the student store activity, the importance of ringing all merchandise sales up and correctly reconciling sales daily should be emphasized to all who work the register. If there is a discrepancy, the ASB can evaluate and develop methods to reduce such variances from occurring. Additionally, the ASB can analyze the daily sales reports to view trends in sales. These trends may help the ASB predict/adjust their inventory to meet demand. Without the daily sales report, the ASB cannot effectively reconcile the amount of recorded sales for the day and money collected.

5. Invoices for all disbursements must be received and verified before any money is disbursed.
6. All goods being ordered should be documented with explicit receiving documentation. Documentation should indicate the date that the goods have been received and documentation regarding whether or not the goods have been received intact, undamaged, and in the correct quantities. Payments for vendor invoices should only be made once the receiving documentation is available.
7. Outstanding checks over six months old should be credited back to the appropriate account and taken off the subsequent bank reconciliations. Although the chances are low, the check may clear on a subsequent bank statement. In this case, the amount should be charged against the appropriate account and described as "outstanding check written off-cleared".

South Junior High

Observations

1. Based on the review of the cash receipting procedures, it was noted that three out of nine receipts tested were not deposited in a timely manner. The delay in deposits ranged from nine to 24 days from the date of receipt. This could result in large cash balances being maintained at the sites, which can hinder the safeguarding of ASB assets.
2. In reviewing the site's outstanding check listing for the September 2023 reconciliation, we noted that numerous checks were over six months old making the probability of them clearing the account quite low.

Recommendations

1. The ASB, should, at a minimum, make their deposits once a week to minimize the amount of cash held at the site. During weeks of high cash activity, there may be a need to make more than one deposit. The District should communicate specific guidelines for this procedure, including the maximum cash on hand that should be maintained at the site.
2. Outstanding checks over six months old should be credited back to the appropriate account and taken off the subsequent bank reconciliations. Although the chances are low, the check may clear on a subsequent bank statement. In this case, the amount should be charged against the appropriate account and described as "outstanding check written off-cleared".

Loara High

Observations

1. Based on the review of the disbursement procedures, it was noted that two of 20 disbursements tested were not approved prior to transactions taking place. This could potentially lead to spending in excess of available funds. Additionally, expenditures of a questionable nature could arise if disbursements are not pre-approved.

2. In reviewing the site's outstanding check listing for the September 2023 reconciliation, we noted that numerous checks were over six months old making the probability of them clearing the account quite low.

Recommendations

1. In order to ensure proper internal controls over the ASB disbursements, the site should ensure that all disbursement transactions are pre-approved by authorized administrative personnel and the student council. This would allow the student council to determine if the proposed activities are appropriate and to determine if sufficient funding is available to finance the activities or the purchases.
2. Outstanding checks over six months old should be credited back to the appropriate account and taken off the subsequent bank reconciliations. Although the chances are low, the check may clear on a subsequent bank statement. In this case, the amount should be charged against the appropriate account and described as "outstanding check written off-cleared".

Savanna High

Observations

1. Based on the review of the cash receipting procedures, it was noted that five out of five receipts tested were not deposited in a timely manner. The delay in deposits ranged from nine to 43 days from the date of receipt. This could result in large cash balances being maintained at the sites, which can hinder the safeguarding of ASB assets.
2. Based on the review of the disbursement procedures, it was noted that one of nine disbursements tested were not approved prior to transactions taking place. This could potentially lead to spending in excess of available funds. Additionally, expenditures of a questionable nature could arise if disbursements are not pre-approved.
3. In reviewing the site's outstanding check listing for the September reconciliation, we noted that numerous checks were over six months old making the probability of them clearing the account quite low.

Recommendations

1. The ASB, should, at a minimum, make their deposits once a week to minimize the amount of cash held at the site. During weeks of high cash activity, there may be a need to make more than one deposit. The District should communicate specific guidelines for this procedure, including the maximum cash on hand that should be maintained at the site.
2. In order to ensure proper internal controls over the ASB disbursements, the site should ensure that all disbursement transactions are pre-approved by authorized administrative personnel and the student council. This would allow the student council to determine if the proposed activities are appropriate and to determine if sufficient funding is available to finance the activities or the purchases.

3. Outstanding checks over six months old should be credited back to the appropriate account and taken off the subsequent bank reconciliations. Although the chances are low, the check may clear on a subsequent bank statement. In this case, the amount should be charged against the appropriate account and described as "outstanding check written off-cleared".

We will review the status of the current year comments during our next audit engagement.

Eide Bailly LLP

Rancho Cucamonga, California
December 4, 2024



Financial and Performance Audits
Building Fund (Measure H)
June 30, 2024

Anaheim Union High School District

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Financial Audit
Building Fund (Measure H)
June 30, 2024

Anaheim Union High School District



Independent Auditor's Report

To the Governing Board
Citizens Oversight Committee
Anaheim Union High School District
Anaheim, California

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Building Fund (Measure H) of the Anaheim Union High School District (the District), as of and for the year ended June 30, 2024, 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 H) of the Anaheim Union High School District, as of June 30, 2024, and the changes 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.

Correction of Error

As discussed in Note 7 to the financial statements, certain errors resulting in an understatement of amounts previously reported for accounts payable as of June 30, 2023, were discovered during the current year. Accordingly, a restatement has been made to the Building Fund's (Measure H) fund balance as of July 1, 2023 to correct the error. Our opinion is not modified with respect to this matter.

Emphasis of Matter

As discussed in Note 1, the financial statements present only Building Fund (Measure H), and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2024, 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 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 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 4, 2024 on our consideration of the Building Fund (Measure H) of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 H) 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 H) of the District's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Rancho Cucamonga, California
December 4, 2024

Anaheim Union High School District
Building Fund (Measure H)
Balance Sheet
June 30, 2024

Assets	
Investments	\$ 153,752
Receivables	1,040
Due from other funds	<u>632,952</u>
Total assets	<u><u>\$ 787,744</u></u>
Liabilities and Fund Balance	
Liabilities	
Accounts payable	\$ 69,108
Due to other funds	<u>45,428</u>
Total liabilities	<u>114,536</u>
Fund Balance	
Restricted for capital projects	<u>673,208</u>
Total liabilities and fund balance	<u><u>\$ 787,744</u></u>

Anaheim Union High School District
Building Fund (Measure H)
Statement of Revenues, Expenditures, and Change in Fund Balance
Year Ended June 30, 2024

Revenues	
Local income	
Interest income	\$ 950,029
Net change in the FMV of investments	535,393
All other local revenue	805
	<hr/>
Total revenues	1,486,227
	<hr/>
Expenditures	
Salaries and benefits	658,081
Materials and supplies	3,748
Noncapitalized equipment	9,816
Professional/consulting services	10,705
Capital outlay	
Land	2,216,927
Buildings and improvements of buildings	38,655,260
Equipment	86,176
	<hr/>
Total expenditures	41,640,713
	<hr/>
Net Change in Fund Balance	(40,154,486)
Fund Balance - Beginning, as previously reported	41,223,562
Adjustments (Note 7)	(395,868)
Fund Balance - Beginning, as restated	40,827,694
	<hr/>
Fund Balance - Ending	\$ 673,208
	<hr/>

Note 1 - Summary of Significant Accounting Policies

The accounting policies of the Anaheim Union High School District (the District) Building Fund (Measure H) conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB). 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 H projects. This Fund was established to account for the expenditures of general obligation bonds issued under Measure H. These financial statements are not intended to present fairly the financial position and results of operations of the District in accordance 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 changes in fund balances 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 lapse at June 30.

Fund Balance

As of June 30, 2024, 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

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 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 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. The District's investment in the county treasury is measured at fair value on a recurring basis, which is determined by the fair value per share of the underlying portfolio determined by the program sponsor. Positions in this investment pool are not required to be categorized within the fair value hierarchy.

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

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 manages its exposure to interest rate risk by investing in the Orange County Treasury Investment Pool. The District maintains a Building Fund (Measure H) investment of \$153,752 with the Orange County Treasury Investment Pool, with an average maturity of 407 days.

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 investment in the Orange County Treasury Investment Pool has been rated Aaa by Moody's Investor Service.

Note 3 - Receivables

Receivables at June 30, 2024, consisted of the following:

Interest	\$ 1,040
----------	----------

Note 4 - Interfund Transactions

Interfund Receivables/Payables (Due To/Due From)

Interfund receivable and payable balances arise from interfund transactions and are recorded by all funds affected in the period in which transactions are executed. Interfund receivable and payable balances at June 30, 2024, between governmental funds are as follows:

The balance of \$45,428 is due to the General Fund from the Building Fund (Measure H) for reimbursement of payroll-related costs.

A balance of \$304,513 is due to the Building Fund (Measure H) from the General Fund for reimbursement of project costs.

A balance of \$22,515 due to the Building Fund (Measure H) from the Capital Facilities Fund is for reimbursement of project costs.

A balance of \$305,924 due to the Building Fund (Measure H) from the Special Reserve Fund for Capital Outlay Projects is for reimbursement of project costs.

Note 5 - Accounts Payable

Accounts payable at June 30, 2024, consisted of the following:

Salaries and benefits	\$ 49,803
Other payables	19,305
	<hr/>
Total	\$ 69,108

Note 6 - Commitments and Contingencies

Construction Commitments

As of June 30, 2024, the Building Fund (Measure H) had the following commitments with respect to the unfinished capital projects:

Capital Projects	Remaining Construction Commitments	Expected Date of Completion
Western HS Field	\$ 586,903	February 2025
Katella HS Pool Renovation	1,133,398	February 2025
Magnolia HS Pool Renovation	322,867	February 2025
Magnolia HS New Admin & Cybersecurity + Music Building and Band Room Renovations	2,718,190	February 2025
Magnolia HS Art Building and Courtyard	146,609	February 2025
Total	<u>\$ 4,907,967</u> *	

* Future construction commitments will be paid by remaining Measure H funds and with other District sources.

Litigation

The District is not currently a party to any legal proceedings related to the Building Fund (Measure H) as of June 30, 2024.

Note 7 - Restatement

The District's prior-year fund balance of the Building Fund (Measure H) has been restated as of July 1, 2023, to correct an error reported in the prior-year financial statements. The error was an understatement of accounts payable. The effect of the restatement is as follows:

	Building Fund (Measure H)
Beginning Fund Balance, as previously reported on June 30, 2023	\$ 41,223,562
Adjustment to accounts payable	<u>(395,868)</u>
Fund Balance - Beginning, as restated at July 1, 2023	<u>\$ 40,827,694</u>



Independent Auditor's Report
June 30, 2024

Anaheim Union High School District



**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
Citizens Oversight Committee
Anaheim Union High School District
Anaheim, 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 H) of the Anaheim Union High School District (the District) as of and for the year ended June 30, 2024, and the related notes of the financial statements, and have issued our report thereon dated December 4, 2024.

Correction of Error

As discussed in Note 7 to the financial statements, certain errors resulting in an understatement of amounts previously reported for accounts payable as of June 30, 2023, were discovered during the current year. Accordingly, a restatement has been made to the Building Fund's (Measure H) fund balance as of July 1, 2023 to correct the error. Our opinions are not modified with respect to this matter.

Emphasis of Matter

As discussed in Note 1, the financial statements present only Building Fund (Measure H), and do not purport to, and do not, present fairly the financial position of the District as of June 30, 2024, the changes 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 the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion 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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's Building Fund (Measure H) 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 that is less severe than a material 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 2024-001, 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 H) 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 the Finding

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.



Rancho Cucamonga, California
December 4, 2024

The following finding represents a material weakness related to the financial statements that is required to be reported in accordance with *Government Auditing Standards*.

2024-001 Internal Control Over Financial Reporting (Material Weakness)

Criteria or Specific Requirements

Management is responsible for the design, implementation, and maintenance of internal controls to ensure that the financial statements are free from material misstatement, whether due to error or fraud. Such internal controls should include a review of all adjusting journal entries reclassifying journal entries, and conversion entries used in the preparation of the District's financial statements. Additionally, 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 a material misstatement of balances presented within the District's Building Fund (Measure H), as reported on the 2023-2024 unaudited financial statements. The description of the misstatement is as follows:

The District over-reported its beginning fund balance and current year expenditures in the amount of \$395,868 related to a construction retention accrual from the 2022-2023 fiscal year.

Context

The condition was identified through inquiry with District personnel and through review of available District records related to balances reported in the District's 2023-2024 unaudited financial statements.

Cause

The cause of the condition identified appears to be due to insufficient review processes related to the preparation of the District's year-end financial statements, which includes the review of revenues/expenditures and assets/liabilities to determine their proper reporting period.

Effect

The effect of this error resulted in the District's Building Fund (Measure H) beginning fund balance to be overstated by \$395,868 in the 2023-2024 unaudited financial statements. There is no impact on the ending fund balance of the District's Building Fund (Measure H).

Repeat Finding

No.

Recommendation

In light of condition identified, the District should exercise care during its annual year-end closing process. The District should implement a process to review all balances during its year-end closing process to determine the proper cut-off period for revenues and to ensure that all activities are recorded in the financial statements.

Corrective Action Plan and Views of Responsible Officials

The Business department identified appropriate staff responsible for the reporting of accruals and retention as related to the various facilities funds.

The accounting staff provided early notification and repeated follow-up to ensure that proper accounting procedures were followed and reported in a timely manner.

During the annual year-end closing process, these records and procedures were reviewed by multiple staff as a way to verify all projects and expenditures were appropriately and accurately recorded.

Anaheim Union High School District
Building Fund (Measure H)
Summary Schedule of Prior Audit Findings
June 30, 2024

There were no audit findings reported in the prior year's Schedule of Findings and Questioned Costs.



Performance Audit
Building Fund (Measure H)
June 30, 2024

Anaheim Union High School District



Independent Auditor's Report on Performance

To the Governing Board
Citizens Oversight Committee
Anaheim Union High School District
Anaheim, California

We were engaged to conduct a performance audit of the Building Fund (Measure H) of the Anaheim Union High School District (the District) for the year ended June 30, 2024.

We conducted this performance audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States (*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 H 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 Education of the District on April 16, 2015.

The District received authorization from an election held on November 4, 2014, to issue bonds of the District in an aggregate principal amount not to exceed \$249,000,000 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 2015 Authorization). The Bonds represent all three series of authorized bonds issued under the 2015 Authorization.

Purpose

To improve neighborhood schools, by repairing classrooms and labs, including leaky roofs, decaying walls, deteriorating restrooms, and accessibility for disabled students; upgrading basic infrastructure and utilities, including drinking water, sewer, and gas; enhancing safety and security, including fire safety and security systems; and acquiring, upgrading, and constructing 21st century classrooms, schools, sites, and support facilities, shall Anaheim Union High School District issue \$249,000,000 of bonds at legal rates, with audits, citizen oversight, and no funds 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:

1. Requires that the proceeds from the sale of the bonds be used only for the purposes specified in Article XIII A, 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 citizens' 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 the compliance with the performance requirements as referred to in Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution and Appendix A contained in the *2023-2024 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's 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 H.
2. Determine whether salary transactions, charged to the Building Fund were in support of Measure H and not for District general administration or operations.

Scope of the Audit

The scope of our performance audit covered the period of July 1, 2023 to June 30, 2024. 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, 2024 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 compliance with the requirements of Proposition 39 and outlined in Article XIII A, 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, 2024, for the Building Fund (Measure H). 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 XIII A, Section 1(b)(3)(C) of the California Constitution and Measure H 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, 2023 through June 30, 2024 from Measure H bond proceeds.
 - c) We selected all expenditures that were individually significant expenditures. Individually significant expenditures were identified based on our assessment of materiality.
 - d) For all items below the individually significant threshold identified in item 2c, judgmentally selected expenditures based on risk assessment and consideration of coverage of all object codes, and projects for the period starting July 1, 2023 and ending June 30, 2024.
3. Our sample included transactions totaling \$33,262,053. This represents 80% of the total expenditures of \$41,640,713.
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 H 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.

The results of our tests indicated that the District expended Building Fund (Measure H) funds only for the specific projects approved by the voters, in accordance with Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

Audit Results

The results of our tests indicated that, in all material respects, the District has properly accounted for the expenditures held in the Building Fund (Measure H) and that such expenditures were made for authorized Bond projects. Further, it was noted funds held in the Building Fund (Measure H) 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 is not intended to be and should not be used by anyone other than these specified parties.



Rancho Cucamonga, California
December 4, 2024

None reported.

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE
ANAHEIM UNION HIGH SCHOOL DISTRICT**

SIGNATURE AUTHORIZATION

RESOLUTION NO. 2024/25-B-10

January 16, 2025

On the motion of Trustee _____ and duly seconded, the following resolution was adopted.

WHEREAS, it is necessary to authorize certain offices of the Anaheim Union High School District to sign District documents in order to conduct the business of the District; and

WHEREAS, legal and county requirements are that said signatures be duly adopted and recorded.

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of the Anaheim Union High School District hereby authorizes the following named persons of the Anaheim Union High School District to sign the documents as indicated.

See Next Page

Resolution No. 2024/25-B-10 Signature Authorization	Federal/State/ County Documents	Contracts & Agreements	Inter-District Agreements	Purchase & Bid Documents	Personnel Documents/Contracts	Payroll Documents	Check/Savings	" B " Warrants/Accounts Payable Batches	Warrant Registers	Travel Reimbursements
Michael Matsuda, Superintendent	X	X	X	X	X	X	X	X	X	X
Michael Matsuda, Superintendent (Facsimile)	X							X	X	
Nancy C. Nien, Ph.D., Assistant Superintendent, Business	X	X	X	X	X	X	X	X	X	X
Nancy C. Nien, Ph.D., Assistant Superintendent, Business (Facsimile)	X							X	X	
Jaron Fried, Ed.D., Assistant Superintendent, Education	X	X	X		X	X	X			X
Brad Jackson, Assistant Superintendent, Human Resources	X	X			X	X	X			X
Brandon Tietze, Executive Director, Human Resources, Classified	X				X	X				
Scott Jensen, Director, Human Resources Certificated	X				X	X				
Celeste Krueger, Director, Human Resources Certificated	X				X	X				
Karen Orr, Executive Director, Business Services	X							X	X	
Amie Maya, Director, Special Youth Services		X	X							
Joseph Carmona, Controller						X		X	X	
Ester Yanez, Accounting Manager						X		X	X	
Maria Salmones-Rafael, Director, Purchasing and Central Services		X		X						
LeAnna Williams, Director, Risk Management and Insurance		X		X						
Orlando Griego, Director, Food Services	X						X			

APPROVED, PASSED AND ADOPTED by the Board of Trustees of the Anaheim Union High School District this 16th day of January, by the following vote.

AYES:

NOES:

ABSTAIN:

ABSENT:

STATE OF CALIFORNIA)
)
) SS
)
COUNTY OF ORANGE)

I, Michael B. Matsuda, superintendent of the Anaheim Union High School District of Orange County, California, and secretary to the Board of Trustees, hereby certify that the above and foregoing resolution was duly and regularly adopted by the said Board of Trustees at the regular meeting thereof held the 16th day of January, and passed by a roll call vote of the members of said Board.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 16th day of January 2025.

Michael B. Matsuda
Superintendent and
Secretary to the Board of Trustees
Anaheim Union High School District

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE
ANAHEIM UNION HIGH SCHOOL DISTRICT
APPROVAL OF AN EMERGENCY CONTRACT FOR
REPAIR SERVICES AT CYPRESS HIGH SCHOOL**

RESOLUTION NO. 2024/25-B-11

January 16, 2025

On the motion of Trustee _____ and duly seconded, the following resolution was adopted.

WHEREAS, on December 18, 2024, Cypress High School staff notified the Gas Company that the staff was detecting a gas odor at the school site between the girl's locker room and Room 302; and

WHEREAS, on December 18, 2024, the Gas Company turned off the gas and the District's Maintenance and Operations staff went to the school site and obtained a quote and approved the proposal from Clean-Out Kings for \$72,800 to determine the location of the gas leak by digging underground through concrete to expose two gas pipes in order to inspect the pipes and determine the extent of the gas leak; and

WHEREAS, Clean-Out Kings determined the location and extent of the gas leaks on December 19, 2024; and

WHEREAS, District staff determined that an emergency existed prompting immediate action to repair the leaking gas pipes by Clean-Out Kings; and

WHEREAS, on December 20, 2024, Clean-Out Kings commenced the work to repair several leaks in the gas pipes during the school holiday closure, at a cost of \$87,200, for a total repair cost of \$160,000; and

WHEREAS, Public Contract Code Section 20113 provides that in an emergency when any repairs, alterations, work or improvement is necessary to any facility of public schools to permit the continuance of existing school classes, or to avoid danger to life or property, the Board of Trustees may, by unanimous vote, with the approval of the County Superintendent of Schools, make a contract in writing or otherwise on behalf of the District for the performance of labor and furnishing of materials or supplies without advertising for or inviting bids; and

WHEREAS, during the repair of the gas pipes the area affected was not accessible, and on January 7, 2025, the emergency repair of the gas pipes was satisfactorily completed by Clean-Out Kings, and the Gas Company approved the repair on January 8, 2025.

NOW, THEREFORE, THE BOARD OF TRUSTEES DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

1. That the above recitals are true and correct.
2. That an emergency arose at Cypress High School requiring immediate action due to leaking gas pipes that caused a serious health and safety issue at Cypress High School.

3. That timely and immediate need for repair services was necessary to provide safe and adequate facilities for District students and staff, and to avoid unnecessary health and safety risks.
4. That the Board of Trustees, pursuant to Public Contract Code Section 20113, unanimously finds that immediate action was required at the time and constituted an "emergency" as defined by Public Contract Code Sections 1102 and 20113.
5. That the Board of Trustees ratifies all actions taken by District staff to address the emergency at Cypress High School and approves the emergency contract with Clean-Out Kings, and the payment of \$160,000 for repair services performed by Clean-Out Kings.
6. That the Board of Trustees delegated authority to Nancy Nien, Ph.D., assistant superintendent of Business Services, to do any and all things that are in the best interest of the District, and ratifies and approves all actions taken by Dr. Nien that were deemed necessary or advisable at the time, including authorizing all work and costs related to the emergency contract with Clean-Out Kings.

PASSED AND ADOPTED UNANIMOUSLY by the Board of Trustees of the Anaheim Union High School District this 16th day of January 2025, by the following vote.

AYES:

NOES:

ABSTAIN:

ABSENT:

STATE OF CALIFORNIA)
)
) ss.
 COUNTY OF ORANGE)

I, Michael B. Matsuda, superintendent of the Anaheim Union High School District of Orange County, California, and the secretary to the Board of Trustees thereof, hereby certifies that the above and foregoing resolution was duly and regularly adopted by the said Board of Trustees at the regular meeting thereof held on the 16th day of January, 2025, and passed unanimously by a roll call vote of all members of said Board.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the Anaheim Union High School District Board of Trustees this 16th day of January 2025.

Michael B. Matsuda
 Superintendent and
 Secretary to the Board of Trustees

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE
ANAHEIM UNION HIGH SCHOOL DISTRICT**

White Out Tobacco/Ctrl Alt Delete Nicotine Week 2025

RESOLUTION NO. 2024/25-E-11

January 16, 2025

On the motion of Trustee _____ and duly seconded, the following resolution was adopted:

WHEREAS, White Out Tobacco/Ctrl Alt Delete Nicotine Week will be officially celebrated in our community the third week in February; and

WHEREAS, tobacco, tobacco products, and nicotine use/abuse has continued to be at epidemic stages, particularly with new and emerging trends/products such as disposable flavored vapes/e-cigarettes and oral nicotine pouches; and

WHEREAS, it is imperative that a united effort of community members launch visible tobacco, tobacco/vape products and nicotine prevention efforts to reduce the demand for flavored tobacco/vapes and oral nicotine pouches; and

WHEREAS, business, government, law enforcement, schools, religious institutions, service organizations, youth, medical, senior citizens, military, sports teams, and individuals will demonstrate their commitment to tobacco/vape-free, healthy lifestyles by challenging people to stop using tobacco/vapes and nicotine, specifically flavored nicotine products and oral nicotine pouches to help people to learn about the dangers of tobacco use and the many tools they can use to help them quit and stay quit during White Out Tobacco/Ctrl Alt Delete Nicotine Week;

NOW, THEREFORE, BE IT RESOLVED that the Board of Trustees of the Anaheim Union High School District hereby supports February 18-21, 2025, as White Out Tobacco/Ctrl Alt Delete Nicotine Week in the District and encourages its teachers, administrators, classified employees, and all staff to use the dates to decrease flavored
Resolution No. 2024/25-E-11

tobacco/vape use and increase awareness of the negative health effects of using tobacco, vapes and overall nicotine products. Tobacco/Ctrl Alt Delete Nicotine Week is a local week of activism that empowers youth and any concerned group to stand out, speak up, and seize control against Big Tobacco by raising awareness of the problem of flavored tobacco use; encourage youth to reject the tobacco industry's deceptive marketing and stay tobacco- and nicotine-free; and urge elected officials to take action to protect kids from tobacco products, vapes and nicotine.

The foregoing resolution was passed and adopted at a regular meeting of the Board of Trustees, on January 16, 2025, by the following roll call vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

STATE OF CALIFORNIA)
)
) SS
)
COUNTY OF ORANGE)

I, Michael B. Matsuda, Superintendent of the Anaheim Union High School District of Orange County, California, and Secretary to the Board of Trustees thereof, hereby certify that the above and foregoing resolution was duly and regularly adopted by the said Board of Trustees at the regular meeting thereof, held on the 16th day of January 2025, and passed, by a roll call vote of all members present of said Board.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 16th day of January 2025.

Michael B. Matsuda
Superintendent and Secretary,
Board of Trustees

**RESOLUTION OF THE BOARD OF TRUSTEES OF THE
ANAHEIM UNION HIGH SCHOOL DISTRICT**

**NATIONAL SCHOOL COUNSELING WEEK
FEBRUARY 3-7, 2025**

RESOLUTION NO. 2024/25-HR-02

January 16, 2025

On the motion of Trustee _____, duly seconded and carried, the following resolution was adopted:

WHEREAS, school counselors are employed in public and private schools to help students reach their full potential; and

WHEREAS, school counselors are actively committed to helping students explore their abilities, strengths, interests, and talents as these traits relate to career awareness and development; and

WHEREAS, school counselors help parents focus on ways to further the educational, personal, and social growth of their children; and

WHEREAS, school counselors work with teachers and other educators to help students explore their potential and set realistic goals for themselves; and

WHEREAS, school counselors seek to identify and utilize community resources that can enhance and complement comprehensive school counseling programs and help students become productive members of society; and

WHEREAS, comprehensive developmental school counseling programs are considered an integral part of the educational process that enables all students to achieve success in school;

NOW, THEREFORE, BE IT RESOLVED, that the Board of Trustees of the Anaheim Union High School District observes February 3-7, 2025, as National School Counseling Week.

Resolution No. 2024/25-HR-02

The foregoing resolution was passed and adopted at a regular meeting of the Board of Trustees, on January 16, 2025, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

STATE OF CALIFORNIA)
)
) SS
)
COUNTY OF ORANGE)

I, Michael B. Matsuda, superintendent of the Anaheim Union High School District, Orange County, California, and secretary to the Board of Trustees thereof, hereby certify that the above and foregoing resolution was duly and regularly adopted by the said Board of Trustees at the regular meeting thereof held on the 16th day of January 2025, and passed by a roll call vote of all members of said Board of Trustees.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 16th day of January 2025.

Michael B. Matsuda
Superintendent and Secretary to the
Board of Trustees

SCHOOL-CONNECTED ORGANIZATIONS**1230**

The Governing Board recognizes that parents/guardians and community members may wish to organize booster organizations for the purpose of supporting district and extracurricular programs. The Board appreciates the contributions made by such organizations and encourages their interest and participation in supporting District activities and helping to achieve the District's vision for student learning.

A school-connected organization, including a booster club, parent-teacher association or organization, or other organization that does not include an associated student body or other student organization, shall be established and maintained as a separate entity from the school or district. Each school-connected organization shall be subject to its own bylaws and operational procedures or to the rules or bylaws of its affiliated state or national organization, as applicable.

In addition, activities by school-connected organizations shall be conducted in accordance with law, Board policies, administrative regulations, and any rules of the sponsoring school.

In order for the Board to fulfill its legal and fiduciary responsibility to manage District operations, any persons proposing to establish a school-connected or booster organization shall submit a request to the Board for authorization to operate within the District or at a District school. (Education Code 51521)

A school-connected or booster organization shall obtain the written approval of the superintendent or designee prior to any fundraising activities used wholly or in part for the benefit of a district school or the students at that school. (Education Code 51521)

Any participation in fundraising activities by students and their parents/guardians and/or any donation of funds or property shall be voluntary. (Education Code 49011)

In addition, the superintendent or designee shall establish appropriate procedures, guidelines and internal controls for the operation of booster organizations and the relationship between booster organizations and the District.

When deemed necessary by the Board or the superintendent or designee, the authorization for a school-connected or booster organization to conduct activities in the District may be revoked at any time.

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination on the basis of sex

35160 Authority of governing boards

38130-38138 Civic Center Act, use of school property for public purposes

48931 Authorization for sale of food by student organization

48932 Authorization for fundraising activities by student organization

49431 Sale of food to elementary students during the school day
49431.2 Sale of food to middle, junior, or high school students
49431.5 Sale of beverages at elementary, middle, or junior high schools
51520 Prohibited solicitation on school premises
51521 Fundraising project

Board of Trustees
Approved: TBD
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Purpose of a Booster Organization

Booster organizations, foundations, auxiliary organizations and other parent-teacher organizations are composed of parents, community members, and staff members who join together to support specific school activities for the benefit of students. Such groups are commonly referred to as school-connected organizations. They serve an important function by connecting parents and other community members with the students' curricular and extracurricular activities. This manual will use the term "booster organizations" to refer to any of these types of organizations.

Booster organizations should supplement school programs and should conduct activities and fundraising events in which parents and other adult community members are the primary participants. Funds raised by these organizations are to be used to support programs; however, no student will be required to raise funds to participate in school programs and events. Booster organizations may raise funds and donate those funds to the district or purchase items with their funds for donation to the district, but they are separate from the District and not legally considered part of the District.

Although booster organizations are not governed by the Education Code, they do not have free access to schools and students. The Board of Trustees and District administration have, and must maintain, exclusive control and management of the public school system they serve. Education Code sections 51520 and 51521 require that any school-connected organization (booster organization) and/or activity be authorized by law and permitted by board policy.

Booster Organization Approval

In order to fulfill its legal and fiduciary requirements, the District or designee must approve all booster organizations. All booster organizations are required to submit an application annually, whether new or continuing (if previously approved). Any request for approval must include a completed application with all required documents.

Booster organizations are not permitted to operate until final approval is received from the school principal or site designee. Authorization shall be granted for a period of up to one fiscal year, beginning on July 1st and ending on June 30th, but may be revoked by the Superintendent or designee if considered necessary. Requests for continuing authorization must be presented annually.

Organization members and their board should be aware that no individual should personally benefit from the activities conducted by the organization.

Naming of the Booster Organization

A booster organization name may not imply any form of responsibility on the part of the District, school or ASB. A booster organization creates and maintains its own identity. The name of the school is not allowed to be used in the name without the addition of the word “booster” attached to the name. Booster organizations may not use the school or District address on its letterhead or for any other correspondence.

Tax Information

Booster organizations are not legal components of the school district and each organization must have its own tax identification number. The District recommends filing for tax-exempt status as a 501(C)(3) Non-profit. This is required for donations to be legally deducted by donors. Individual donors should consult their own tax advisor for additional tax advice. All necessary forms are obtained through the Internal Revenue Service (IRS) and California Franchise Tax Board. State and Federal forms and further information can be found on the following Web sites:

Tax Identification Number

IRS Form SS-4, "Application for Employer Identification Number"

Instructions: <http://www.irs.gov/pub/irs-pdf/iss4.pdf>

On-line application: <https://sa.www4.irs.gov/modiein/individual/index.jsp>

Tax-Exempt Status - Federal

IRS Publication 557, "Tax-Exempt Status for Your Organization"

IRS Rules & Procedures: <http://www.irs.gov/pub/irs-pdf/p557.pdf>

IRS Form 1023, "Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code"

Instructions: <http://www.irs.gov/pub/irs-pdf/i1023.pdf> Application: <http://www.irs.gov/pub/irs-pdf/f1023.pdf>

Note: Upon approval, the IRS will issue a determination letter that recognizes the booster organization's 501(c)(3) nonprofit, tax-exempt status. Booster organizations cannot legally furnish donors with receipts for a charitable tax-deductible donation unless they have obtained this type of official determination letter from the IRS.

Tax-Exempt Status - State

To apply for California tax-exempt status, use form FTB 3500, "Exemption Application" or FTB 3500A, "Submission of Exemption Request"

FTB 3500, "Exemption Application"

Application & Instructions: <http://www.ftb.ca.gov/forms/misc/3500-booklet.html>

FTB 3500A, "Submission of Exemption Request"

Application & Instructions: <http://www.ftb.ca.gov/forms/misc/3500a-instructions.html>

Note: FTB 3500A can only be used by organizations that have a federal determination letter under Internal Revenue Code (IRC) Section 501(c)(3).

Generally, an approved 501(c)(3) tax exempt organization is required to file the following with the Internal Revenue Service:

0 - \$50,000	Form 990 - N
\$50,000 - \$200,000	Form 990 - EZ
Over \$200,000	Form 990

California requires a postcard filing for earnings under \$25,000. Over \$25,000 requires a Form 199. All 501(c)(3)'s in California are required to register with the California Attorney General's office and annually file a form RRF-1.

Organizations that do not file for 501(c)(3) status are not tax exempt. They cannot represent themselves as a tax-exempt entity and are a taxable entity for Federal and State tax purposes.

Additional IRS tax information may be found at:

<https://www.irs.gov/charities-non-profits>

Sales and Use Tax Laws & Obtaining a Seller's Permit

Booster organizations are not sales tax exempt, unless they have filled out the proper application forms from the California Franchise Tax Board. Organizations that have applied for and received a letter of exemption from sales tax do not have to pay sales and use tax when they buy, lease or rent taxable items that are necessary to the organization's exempt function. No item purchased tax-free by an exempt organization can be used for the personal benefit of a private party or other individual.

Any booster organization planning to conduct fundraisers involving the sale of goods or merchandise must obtain a California seller's permit. This is true even if the sales are not taxable. This includes, but is not limited to, the operation of concession stands, and selling of school spirit clothing or other items. Booster organizations may not use the seller's permit of another booster organization or the District's sales permit number. Sales by a booster organization are generally taxable.

For more information on obtaining a seller's permit, or on sales and use tax, you may contact the California Department of Tax and Fee Administration at <http://www.cdtfa.ca.gov> or call 1-800-400-7115. Information can also be found on the following web-sites:

Publication 73, "Your California Seller's Permit": <http://www.cdtfa.ca.gov/formspubs/pub73.pdf>

Publication 18, "Nonprofit Organizations": <http://www.cdtfa.ca.gov/formspubs/pub18.pdf>

Banking Information

Booster organizations must have their own bank account. Co-mingling of booster organization funds and ASB funds is prohibited. To open a bank account, the booster organization must first obtain an Employer Identification Number (EIN) from the IRS. (See Tax Information section above) The booster organization shall use their official name on its checks and on its literature (refer to page 3 “Naming of the Booster Organization”).

It is suggested that at least two officers sign each check/disbursement for proper internal controls. All funds received should be receipted and deposited on a weekly basis. The treasurer should reconcile the bank statement monthly and prepare a monthly financial report to be reviewed and signed off by a second executive officer.

Insurance Requirements

District liability for conduct and activities of an organization established for the purpose of supporting the district may be based upon the nature of the relationship between the two entities. That relationship may be contractual or based on the amount of District control or on the fact that the District is the beneficiary of the organization's activities. Therefore, it is likely that a lawsuit based upon an activity of the organization will also name the District and seek a finding of joint liability. Whether the District is appropriately named or not, the District will incur legal expenses in defending the lawsuit.

The District requires booster organizations to provide a Certificate of Liability Insurance with the minimum required limits of coverage listed on the certificate and below:

General Liability: \$1,000,000 per occurrence/\$3,000,000 aggregate

It is additionally recommended that booster organizations maintain Crime Coverage or a Fidelity Insurance Bond in an amount enough to cover total booster cash assets.

You may use any insurance company of your choice; however, the following are two websites that may provide assistance:

www.boosterorganizations.org

www.rvnuccio.com

The certificate must indicate the Anaheim Union High School District endorsed as "additional insured", and have the name of the school in the description area. In addition to the Certificate of Insurance, the Additional Insured and Waiver of Subrogation Endorsement Pages will be required. Any questions relating to insurance requirements should be directed to the District's Risk Manager.

This policy shall not be canceled or reduced in required limits of liability or amounts of insurance until notice has been mailed to the District, stating date of cancellation or reduction. Date of cancellation or reduction shall not be less than thirty (30) days after date of mailing notice.

All policies required herein are to be primary and noncontributory with any insurance or self-insurance programs carried or administered by the District.

The Contractor's insurance shall apply separately to each insured against whom a claim is made or suit is brought, except with respect to the limits of the insurer's liability.

Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A: VII, unless otherwise acceptable to the District.

When using school facilities, the District may, at its discretion, require a higher level of coverage based on the type of use requested, such as athletic activities and large events. The District may more effectively limit its exposure by adequately supervising and monitoring the activities of a booster organization.

Limit of Liability

The Booster Organization is not a school sponsored activity and participation in the Organization or in Organization activities is purely voluntary. Booster organizations are separate from the District. Booster organizations are not under the control of, nor are they the responsibility of, the school or District administration, or the Board of Education. Booster organization funds are not controlled by the District or students. Likewise, booster organizations will not be involved in the administering or supervising of the activities of student organizations. Booster organizations should not cause others to believe it is in charge of or has any responsibility for school activities, especially within the sport or activity the booster organization supports.

This manual establishes policies and procedures to be followed by booster organizations operating within the Anaheim Union High School District. School site and District administration will advise booster organizations on management, policies and procedures, and may review and/or audit booster organization's financial statements to ensure the organization's financial integrity. However, the district assumes no accountability or any direct or indirect liability for the operation and management of booster organizations. Any financial obligation incurred by a booster organization shall be solely that of the booster organization.

Booster organization officers are required to sign a hold harmless agreement as part of the booster application process.

Booster Constitution and Bylaws

Minimally a **constitution** should include the following five elements:

1. Name and purpose of the organization.
2. Membership and Tenure.
 - a. Who can join?
 - b. How many members?
 - c. What officers?
 - d. Who has voting rights?
 - e. Will those who move from the school attendance area be allowed to serve their terms if desired?
 - f. What are the procedures for removing someone from office?
 - g. How long will they be allowed to serve?
 - h. Will they be allowed to serve consecutive terms? If so, how many?
 - i. How will unexpired terms be filled when vacancies occur?
 - j. Will leaves of absence be permitted?
3. Executive Board or Officers.
 - a. Positions and duties of each position defined
 - b. Position and term limitations (recommended not to serve for more than two consecutive fiscal years in any one position)
4. Method of amendments to the constitution.
 - a. By who
 - b. By petition of ___ percent of members
 - c. By ballot
5. Adoptions or ratification of constitution and any subsequent amendments.
 - a. Shall require (percentage) vote of (Executive Board)

Minimally the **bylaws** should include the following six elements:

1. Duties and powers of Executive Board and Officers.
2. The composition and membership of committees.
3. Successions.
4. Elections and qualification for office.
5. Finances.
 - a. Statement of internal controls, authorization of financial activities
 - b. Who shall approve prior to any commitment
 - c. Statement determining distribution of assets upon dissolution; should align with framework of the organization original purpose.
6. Meeting schedule.
 - a. For regular and special sessions
 - b. Time, manner, frequency
 - c. What constitutes a quorum
 - d. Who shall conduct meetings

The bylaws could state that vacancies of elected officers are to be filled by the person with the next highest number of votes in the most recent election and that all replacement officers may only finish the term of the person replaced. Organizations may also want to define the procedures for resignation, e.g., a letter to the chairperson, and/or establish criteria for terminating officers who fail to attend meetings, e.g. missing two consecutive scheduled meetings without cause or proper notice to the chairperson.

Membership

Parents, community members, and staff may be members of any booster organization.

District employees (teachers, coaches) are not allowed to be in a decision-making capacity for a booster organization at their own school site. An employee can be a member of the booster organization and be an adult volunteer at a fundraising activity.

The principal or site designee shall maintain ongoing communication with the organization.

No fees can be collected as a condition of membership unless the booster organization is a nationally recognized booster organization that requires fees at a national level.

Election of Officers

The election of officers for a booster organization should occur on an annual basis. At a minimum, they shall elect officers for the position of president, vice-president, secretary and treasurer. These officers will make up the executive board. Each member of the executive board is required to ensure the booster organization procedures and operating practices are financially and legally sound, and in conformance with all rules, regulations, laws, ordinances and statutes applicable to the organization. As a member of the executive board, an individual is legally obligated to be prudent and reasonable in conducting himself to help preserve and protect the organization. Executive board members must actively participate in the management of the organization including attending meetings, evaluating reports and reading minutes.

Each officer is required to sign an acknowledgement form certifying the officer has read the Booster Organization Manual. Signed acknowledgement forms should be submitted, with the completed booster application, to the school principal or site designee before the first booster organization activity of the school year. The acknowledgement form is located at the back of this manual.

President

- Typically, the president of a booster organization is an individual who has previously been active in the organization. The major duties include, but are not limited to, the following:
- Preside at all meetings of the organization.
- Regularly meet with the designated campus representative regarding booster activities.
- Resolve problems in the membership.
- Regularly meet with the treasurer of the organization to review the organization's position. The financial information should be reviewed on a monthly basis.
- Select an officer as the designee other than the treasurer to receive bank statements through the mail at their home address. This individual shall not be a signer on the account. Upon

receipt, the designee should review the activity on the bank statement and canceled checks for reasonableness. This provides an independent review by an individual not associated with disbursement activity.

- Schedule annual audit of records or request an audit if the need should arise during the year.
- Submit annual financial statements to the school site administrator.

Vice-President

- The vice-president acts as the president's representative in his/her absence. They must remain familiar with the organization. The major duties include, but are not limited to, the following:
- Preside at meetings in the absence or inability of the president to serve.
- Perform administrative functions delegated by the president.

Secretary

- The secretary is responsible for keeping accurate records of the proceedings of the booster organization and reporting to the membership. The secretary must ensure the accuracy of the meeting minutes and have a thorough knowledge of parliamentary law and the organization's procedures. The major duties include, but are not limited to, the following:
- Report on any recommendations made by the executive board of the booster organization.
- Maintain the records of the minutes and any standing committee rules, current membership and committee listing.
- Record all business transacted at each meeting.
- Maintain records of attendance of each member.
- Conduct and report on all correspondence on behalf of the organization.

Treasurer

The treasurer is the authorized custodian of the funds of the booster organization. The treasurer receives and disburses all monies indicated in the budget or as authorized by action of the booster organization. All persons authorized to handle funds of the booster organization should be covered by a fidelity insurance bond in an amount based on the organization's annual income and determined by the executive board; the fidelity/crime insurance bond should cost under \$100. The major duties include, but are not limited to, the following:

- Serve as chairperson of the Budget and Finance Committee, if prescribed.
- Issue a receipt of monies received and deposit said amounts on a weekly basis (daily if receipts on hand exceed \$250.00).
- Prepare a current financial report including bank statements, bank reconciliations, and financial statements within thirty (30) days of the previous month end. Copies should be available for review by the general membership.
- File current financial reports at the end of each semester (December and June) with the executive board.
- Maintain accurate and detailed account of all monies received and disbursed.
- File sales tax reports as required by the State Controller's office (monthly, quarterly, or annually).
- File annual IRS form 1099 in a timely manner. (See "Consultants" section)

- Submit records to the audit committee appointed by the organization upon request or at the end of the year.

Note: Due to the increasing requirements placed on charitable organizations by the Internal Revenue Service, it is strongly recommended the Treasurer have an accounting background.

Audit Committee

At the end of the fiscal year, an audit of the booster organization's financial records should be conducted. The audit should be performed by individuals who are independent from day-to-day financial activities. Ideally, this audit should be performed by a group of three individuals; however, if the membership size does not allow, the audit may be performed by two individuals. The audit committee shall make a report to the general membership upon completion of the audit. Any discrepancies noted shall be brought to the attention of the president of the organization and a resolution reached prior to presentation. All officers of the organization shall make records available, as requested by the committee. As an alternative to an audit committee, an audit may be conducted by an outside party, such as a CPA.

Standards for Meetings

Notice of all meetings should be provided to the school's activities office to be published seventy-two (72) hours prior to the meeting date. The notice should clearly indicate the date and time of the meeting and the items to be discussed. The booster organization may use school facilities only with prior approval of the principal or site designee.

Dissolution of Booster Organizations

To dissolve a booster organization, a resolution shall be adopted by the booster organization (or the executive board, if the organization is inactive) stating that the question of such a dissolution be submitted to a vote at a special meeting of the members having voting rights. At least fourteen (14) days prior to the meeting, written or printed notice shall be given to activities/athletics office stating that the purpose of such meeting is to consider the advisability of dissolving the organization. The booster organization must determine the distribution and usage of treasury monies and other assets before dissolution. In order to comply with Internal Revenue Service guidelines, care should be taken to ensure that excess funds are distributed within the framework of the organization's original purpose –i.e. band booster funds would remain with the musical program at that particular campus. Any other distribution of funds could void the organization's tax exempt status and force it into a fully taxable situation. This must be noted in the booster organization bylaws.

The District, principal, or site designee reserves the right to revocation of any booster organization with cause.

Operating Procedures

Purchases for Schools

Booster organizations by nature are designed to assist the school and/or ASB, and assistance may come in the form of donations such as cash, supplies, equipment and transportation. Donations to the school shall be processed in accordance with board approved policies and procedures. Donations to the ASB or an ASB organization will be accepted by the ASB's student council. Donations to a school or the District will be accepted/approved by the Board of Education of the District.

When a booster organization wishes to give the ASB or one of its organizations money for supplies or equipment, the booster organization will first donate the funds. In making the donation, the booster organization should clearly indicate the purpose of the donation. The purchase will then be carried out through the District's purchasing system by an authorized agent of the District and in accordance with District purchasing guidelines and statutory laws. It is recommended that all purchases of equipment for District use be made by the District through donations to adhere to District standards. When supplies or equipment is purchased from donated funds, it becomes the property of the school and District. All equipment and supplies purchased for a school must be shipped to a school district address. A booster organization address will not be used for purchases for schools made from donated funds.

A booster organization may also donate funds to the ASB or the school for transporting students to events. A field trip request form will be completed by the school in conjunction with the event. The District's Business Services office will invoice the booster organization for the cost of the transportation. In no event will a booster organization be permitted to remit payment directly to the transportation department, nor will they be permitted to contract for transportation by an outside agency.

Purchases for the Booster Organization

Purchases for the booster organization will be processed as disbursements directly from booster organization funds. This includes purchases of supplies or equipment as it relates to the day-to-day operation of the booster organization, as well as purchases necessary to conduct a fundraiser. As an example, if a booster organization is running a concession stand, they would purchase the items to be sold from booster funds.

Booster organizations are not eligible for the same special or discounted pricing as received or negotiated by the District, nor can a booster organization make purchases under a District contract. Booster organizations may however negotiate their own pricing or contracts from vendors of their choice. Neither the ASB nor the District is permitted to make purchases for or on behalf of a booster organization. This includes purchases for fundraisers. Items necessary for a fundraiser may not be purchased through the ASB, even if the booster organization provides the funding for the purchase. This would be considered co-mingling of funds and is strictly prohibited.

Hiring Request and Payment of Salaries

Booster organizations may wish to pay for additional District employees to assist with school sports and/or activities. With advanced approval from Human Resources, this is allowable for a booster organization to do. If a booster organization plans to pay for these additional services, the procedure is as follows:

Hiring Request (District Employees)

- Booster organization shall obtain approval from the principal for the type of position desired. School site will submit Intent to Work form and PAN.
- Upon approval, the site will contact Human Resources (HR) to initiate the employment clearance process.
- HR will begin the hiring process and notify the school when clearance is complete.

Payment of Salaries & Billing

Salary payment will be processed via District Payroll after:

- receipt of the approved PAN
- The District will require 50% of stipend amount prior to start of season
- The booster organization will be invoiced for the remaining 50% after the season or activity is completed.

Consultants/Independent Contractors

In the course of ordinary business, consultants may be hired to assist with various projects or presentations that may be needed. Booster organizations should be aware of the regulations that must be followed.

If someone is not already an employee of the school district, a determination must be made as to whether that person legally is considered an employee or an independent contractor under the IRS regulations.

Independent contractors frequently are called consultants within the school district community. If it is determined a person is a consultant, a completed W-9 is required prior to payment for services. Please reference IRS 1099 reporting requirements for consultants. (See page 24 of the AUHSD Booster Organization Manual)

Determining an Employee vs. Consultant/Independent Contractor

The following are IRS guidelines for making the distinction between employee and consultant/independent contractor. If the answer to any of these questions is YES, then the booster organization should classify the worker as an employee, and follow the above procedures for hiring requests and payment of salaries.

Does the booster organization provide the worker with instructions for when, where, and how to do the work? The following are all examples of types of instructions of how to do work and imply either independent determination by consultant or dependent status of employee:

When and where to do the work.

What tools or equipment to use.

What workers to hire to assist with the work.

Where to purchase supplies and services.

What work must be performed by specified individuals.

What order or sequence to follow.

- Does the booster organization provide the training for the worker? Consultants ordinarily use their own methods.
- Does the worker realize a profit or loss? A consultant can make a profit or loss; an employee would not.
- Is the worker's service a vital part of the booster organization operations? If a worker provides services that are a key aspect of the regular business activity, it is more likely that the employer has the right to direct and control their activities, indicating an employer-employee relationship.
- Does the worker perform services for the booster organization regularly and continually? If a worker is engaged with the expectation that the relationship will continue indefinitely, rather than for a
- specific project or period, this is generally considered evidence that the intent is to create an employer-employee relationship.
- Is the worker guaranteed a regular wage amount per hour, week or other period of time? Employees are generally guaranteed a regular wage per a given period of time; consultants are usually paid a flat fee for a job.
- Does the worker make their services available to the market? Consultants usually are free to seek out business opportunities; they often advertise, maintaining a visible business location and are available to work in the market.
- Is the worker reimbursed for business and travel expenses? Contractors are more likely to have unreimbursed expenses than are employees.
- Does the booster organization provide the equipment and tools for the worker? Contractors often have a significant investment in the tools they use to perform services for someone else.

Use of School Facilities

The school principal or site designee must approve on-campus activities, including meeting times, places, dates, and fundraisers. On-campus activities cannot conflict with school schedules, school activities, or district policies, which all take precedence over booster organization activities.

Should your organization require and/or desire the use of District facilities (for a meeting or other purpose), please submit a request through Facilitron at www.facilitron.com/auhsd92801. Requests should be submitted two weeks in advance before the intended activity, and should indicate that the

event is booster-related if submitted as an internal (with district email address) request. It is recommended that booster-related requests be submitted from a different account than the one registered with a District email address. Proof of insurance is required and can be uploaded at the time of the request or on the reservation page. If the event is staffed, any fees will be billed to the booster directly through Facilitron or invoiced through the District's Accounting Department.

The sale, purchase or consumption of alcoholic beverages or tobacco products while on school property or in the presence of students is specifically prohibited.

Gifts and Awards

Student and parent gifts to school district employees are an expression of appreciation for coaching, directing, or sponsoring student activities, rather than a gift of significant monetary value. Employees shall in no way encourage students, parents, or support groups to present gifts. Booster organizations should not give anything (including awards) to students without prior approval from school's coach/advisor.

Relationship and Interaction with District Personnel

The booster organization must not be used to attempt to influence the sponsor's, principal's or other administrator's decisions or be a lobbying group concerning matters which are duties assigned to district personnel, such as trips, staffing, and schedules. Additionally, they will not be involved in the direction of a coach or advisor, personnel issues, scheduling of contests, rules of participation, or policy making activities for a student group or extracurricular program. These administrative duties are the sole responsibility of the school and District administration.

Other Requirements

Booster organization members are expected to follow the same standards of conduct as District employees when chaperoning, sponsoring, or attending student activities.

All publications and communications that booster organizations send to parents and/or the community should be provided to the school site designee.

Booster organizations shall not directly support political activities by providing campaign donations or placing advertisements in support of a particular candidate as doing so could jeopardize the tax exempt status of the organization. If a candidate is running for office and is invited to join a meeting, all candidates running for the office must be extended an invitation to the meeting.

Fundraising

In accordance with Education Code Section 51521, programs, fundraisers or other activities sponsored by booster organizations must be authorized and conducted according to local board policy, laws, and school rules.

At the beginning of each school year, each booster organization shall submit to the principal or site designee a list of tentative fundraising events that each organization proposes to hold that year. Amendments to the scheduled fundraising events should be submitted three weeks prior to the event. The principal or site designee shall review the proposed events and determine whether the events are in conflict with or detract from the school's educational program. No fundraising activities can begin until the booster organization obtains approval from the principal or site designee.

The following are guidelines for booster organization fundraising activities within the Anaheim Union High School District:

- A Use of Facilities request must be pre-approved at the site level prior to the submission of a fundraising request. Attach a copy of the approved facilities request form to the fundraising request.
- Students shall not be involved in fundraising activities except as volunteers after school hours and/or off campus for the booster organization.
- All booster funds are collected and maintained by the organization. The District or ASB tax identification number cannot be used. No booster funds shall be kept in ASB accounts.
- No coercion should be exercised in fundraising activities and no student or teacher is required to raise any particular minimum of money or sell any minimum number of tickets, etc. Under no circumstances should pressure be brought to bear on students through competition or by special recognition of sales.
- Funds received from booster organization fundraising activities are used to benefit the student group and school in an appropriate way. Fundraising projects for parental groups should be:
 - For the educational benefit of the student group, coordinated through the principal or site designee.
 - For a specific project, as identified in the current approved budget.
 - In connection with the established goals and philosophies of the booster organization as well as Anaheim Union High School District guidelines.
 - For the benefit of the student program that the booster organization supports. The use of individual student accounts or tracking of student accounts is not allowed.

Education Code section 51520 states:

51520. (a) During school hours, and within one hour before the time of opening and within one hour after the time of closing of school, pupils of the public school shall not be solicited on school premises by teachers or others to subscribe or contribute to the funds of, to become members of, or to work for, any organization not directly under the control of the school authorities, unless the organization is a nonpartisan, charitable organization organized for charitable purposes by an act of Congress or under

the laws of the state, the purpose of the solicitation is nonpartisan and charitable, and the solicitation has been approved by the county board of education or by the governing board of the school district in which the school is located.

On-campus activities, especially fundraisers, should not supplant, duplicate, nor interfere with those of the school or other booster organizations. The principal or site designee has the authority to limit the number or type of on-campus fundraisers.

School-Connected Food Sales

Booster organizations must comply with Federal and State law as well as district policies and regulations on the sale of food on school premises. Booster organizations are encouraged to review and become knowledgeable of applicable laws including county food handling requirements, Federal and State nutritional standards, as well as the District's Wellness Policy. Booster organizations are one of the organizations that the district can authorize to operate the concession stands at sporting events in order to raise funds for the organization; however, the ASB is given first priority. Be aware that snack bars are subject to inspection by the County Health Department at any time.

Bingos, Raffles and Auctions

Penal Code Sections 320.5 (raffles), 319 and 326.5 (bingos), authorize, under defined circumstances, eligible organizations to conduct raffles and bingos. While it is not permissible for school districts, individual schools or ASB's to conduct raffles, nonprofit groups such as booster organizations, are allowed to conduct raffles and bingos as long as the group is tax-exempt in accordance with Revenue and Taxation Code 23701(d) and has been licensed to do business in California for at least one year.

Bingos

Certain tax-exempt organizations are authorized by state law and local ordinance to raise money from bingo, provided that: (1) the proceeds are used only for charitable purposes, (2) the games are conducted by volunteer members of the organizations, (3) no salaries are paid with bingo proceeds,

(4) there is no commingling of bingo money with any other funds, (5) the organization conducting bingo holds a valid license issued by the city or county in which bingo is played.

Please note the important restrictions on bingos:

Minors (under the age of 18) are not allowed to participate in any bingo game.

Only the members of the authorized organization can conduct, operate, or participate in the promotion, supervision, or any other phase of the bingo game.

Raffles

Raffles conducted by nonprofit organizations for charitable purposes are lawful under California law which took effect in 2001 (Penal Code 320.5). Ninety percent of raffle revenue must be used for a charitable purpose or program. Charitable organizations must register with the Attorney General's Registry of Charitable Trusts prior to conducting a raffle and must annually report the results of any raffles conducted. Registration and reporting forms may be obtained from the Registry of Charitable Trusts by mail or from the Charitable Trusts website.

Please note the important restrictions on raffles:

At least 90% of the gross receipts of the raffle must be distributed to provide support for a beneficial or charitable purpose.

Detachable tickets must have identifying numbers.

Only adults (over the age of 18) may supervise the drawing.

The raffle may not be conducted over the Internet.

Information on how to conduct a legal raffle can be obtained by going to the California Attorney General's Web site at <http://oag.ca.gov>. Before the group can conduct the raffle, it must register with the Department of Justice and complete the annual raffle registration form at http://oag.ca.gov/sites/all/files/agweb/pdfs/charities/raffle/ct_nrp_1.pdf by September 1 of the year in which the raffle will be held. On an annual basis, the group is required to submit a report to the Department of Justice that includes the gross receipts and expenses incurred from the operation of the raffle, as well as the charitable or beneficial purposes for which the proceeds were used.

Auctions

An auction, on the other hand, is a group of items that have been donated or purchased that are then "sold" in a silent auction to generate donations for a specified group or activity. An auction held on a Saturday, conducted by a booster organization with the sole purpose of raising donations for the school, would be acceptable as a fundraiser. Both parents and students would be able to bid on the items, since it would not occur during school hours, and is not considered gambling. However, when a school is working with an organization, the community perceives that the funds raised will be used towards supporting school functions. Care must be taken by all involved that the donations received are used in the manner represented by the organization conducting the fundraiser.

Financial Procedures

Budgets and Budget Management

A budget should be developed at the beginning of the year to project expected revenues and expenses and should be revised as needed. Budgets are usually prepared for a one-year period and include the annual goals and a plan for achieving those goals by deciding the following:

Estimated revenues - What fundraisers will be held?

Estimated expenses - What will be the cost to conduct the fundraisers?

Estimated ending reserves and carryover - Is there enough left over to accomplish the goals that have been outlined?

Budget monitoring is also necessary. This is the process of comparing the budget to the actual revenues and expenses at a point in time to determine whether the revenues are coming in as expected and that the expenses are not exceeding the amounts authorized in the budget. This should be done at least monthly so that there is adequate time to adjust plans. If the budget is not meeting expectations because of lower than projected revenue or higher than projected expenses, booster organizations should revise the budget.

Financial Reporting to the Membership

At a minimum, the organization's membership should be provided with a financial statement and bank reconciliation at the end of each semester, monthly copies should be available for review. The financial statement should provide a comparison of budgeted versus actual expenditures and receipts. Cash receipts and disbursement reports should be available for review when needed and at the annual audit.

Financial Reporting to the District/School Site

Booster organizations are required to submit to end-of-year financial statements to the booster organization and school site. Submit a copy of annual financial statements to the principal or site designee at the end of the fiscal year (and mid-year financial statements upon request).

Cash Receipts

All cash collections received by the booster organization for fees, dues, fundraising, etc. must be deposited in total and in a timely manner. All funds must be supported by some type of record documenting the source and amount of funds. Such documentation should be readily available for audit purposes.

Disbursement of Funds

At the outset of the school year, a budget of anticipated expenditures should be developed. Prior to a disbursement, the request to expend funds should be compared with the budgeted expenditures. Disbursements outside the scope of the budget or line items that exceed the approved budget should require a vote by the general membership. Direct payments to District employees are not permitted uses of booster funds, nor are the purchase of alcoholic beverages or tobacco products.

Approval should be obtained for all expenditures regardless of the amount; it is recommended this be written using a disbursement voucher. The appropriate supporting documentation (invoices, receipts) should then be attached to the disbursement form and filed in check number order. At no time should a check be issued without the appropriate supporting documentation.

Petty Cash

Each booster organization may maintain a small petty cash account. Strict controls must be maintained by keeping petty cash in a locked box accessible by only the treasurer and one other officer. Control of the petty cash account by a District employee is not allowed. The petty cash funds should be used for emergency purchases only. All other purchases should be made with a booster organization check.

Upon disbursement through the petty cash account, a receipt for the purchase should be retained. At any given time, the amount of petty cash remaining and the aggregate total of receipts on hand should equal the amount of the established petty cash account.

Bank Deposits

It is recommended that deposits be made daily, if the total receipts on hand exceed \$250.00. All money must be deposited prior to holidays and weekends. To ensure the integrity of financial reporting, common deposit practices include:

- Separate all currency and coins by denomination and carefully count and record it in the appropriate section of the bank deposit form.
- A tape may be run of any checks included in the deposit rather than indicating the checks individually on the deposit slip. A copy of the tape should be retained with your copy of the deposit records.
- Total the deposit slip.
- Deposited receipts must be grouped together in consecutive sequence to assure all are received. Multiple receipt books should be grouped separately to provide adequate audit trails.
- Tally the pre-numbered cash receipts and make certain this receipt total matches the deposit total.
- Attach the cash receipt summary documents with a copy of the deposit slip and file in deposit date order.
- For large deposits, have another individual independently count the deposit and verify the amount has been correctly recorded on the deposit slip.
- Both individuals should initial the deposit slip.
- Seal the deposit in a deposit bag in the presence of the second individual. This is called dual control and places the organization in a better position to challenge any claim that the bank may make that the deposit received was not correct.

Bank Reconciliation

Upon receipt of the monthly bank statement, the balance indicated on the statement shall be reconciled to the bank account balance in the general ledger as of the last day of the month. The reconciliation should be completed within thirty (30) days of the date of the bank statement. Items that are needed for reconciliation are listed below:

Bank reconciliation form

Prior month's bank reconciliation

Bank statement

Check register and/or cash disbursement journal

Cash receipts journal

General Ledger

Internal Controls

Booster organizations are responsible for ensuring that proper internal controls exist for all of their financial activities. Internal controls are the foundation of sound financial management. They include the policies and procedures that an organization establishes to do the following:

- Ensure that operations are effective and efficient
- Safeguard and preserve the organization's assets
- Promote successful fundraising ventures
- Protect against improper fund disbursements
- Ensure that unauthorized obligations cannot be incurred
- Provide reliable financial information
- Reduce the risk of fraud and abuse
- Protect members and volunteers
- Ensure compliance with applicable laws and regulations
- Maintain an accurate inventory of all goods

It is critical to establish good policies and procedures relative to internal controls. Internal controls not only protect assets such as money and equipment, they also protect people. For example, establishing good internal controls for fundraising events significantly reduces the risk that anyone participating in the event will be accused of any impropriety. Internal controls include segregating duties according to members' functions so that one person is not handling a transaction from beginning to end. This is a critical part of a system of checks and balances. Functions that need to be segregated include the following:

Those who initiate, authorize or approve transactions

Those who execute the transactions

Those who record the transaction

Those who reconcile the transaction

1099 Requirements

Internal Revenue Service guidelines require that all payments for services in excess of \$600.00 made to a vendor or an individual by a booster organization be reported on a form 1099 on an annual basis. The booster organization should secure an IRS form W-9 from the provider at the time of service to ensure the organization has an accurate record of the taxpayer identification number. The organization must then issue a form 1099 to all qualifying vendors for services performed in a calendar year by January 31 of the subsequent calendar year.

Annual Audit Requirements

An audit is an examination of the financial records of the booster organization. It assures that all income and expenditures are accounted for and consistent with the budget and goals for the year. It also verifies that the bank balance and ledger balance are reconciled. The audit is to protect the booster organization officers and the organization.

An audit should be conducted at the end of the fiscal year, when there is a change in treasurer, and when there is a change in any officer who signs booster organization checks.

An audit may be conducted by an outside party, such as a CPA or an audit committee. The audit committee should be comprised of at least two members of the booster organization (not the president or treasurer).

Audit procedures for the audit committee are as follows:

Review reconciled bank statements and canceled checks to determine that:

Disbursements have been properly documented with an invoice or receipt.

Disbursements have been properly approved.

Checks have been properly signed.

Checks have been deposited or cashed by the payee indicated.

Checks have been accounted for in the proper sequence (no missing checks).

Check addition and subtraction on cash receipts and deposits.

Compare cash receipts and deposits to the bank statement.

Verify that receipts and disbursements were allocated to the correct account or budget category.

Verify that income from sales, dues, or any other sources have appropriate backup. The total amount collected should match the amount deposited into the bank account.

Review the treasurer's monthly reports and check them for accuracy. Review the beginning and ending balances on reports to verify that correct ending balances were carried forward as beginning balances on subsequent reports.

Determine that only applicable booster organization officers are authorized signers on bank account(s). Former officers should not remain on the account(s) as authorized signers. In addition, the faculty sponsor shall not be an authorized signer on the account.

Obtain proof that all applicable sales taxes were paid.

The audited financial report should be signed by all members of the audit committee and submitted to the principal or site designee (upon completion, when applicable) or following the end of the fiscal year.

Verify that 1099s were issued, if applicable.

Retention of Records

Since voluntary organizations often suffer from the constant turnover of officers and members, it is important that the activities of the organization be clearly documented and that a procedure for retaining those documents be established. Listed below are documents that should be retained by the organization for a minimum of 4 years.

Cash receipts

Cash disbursements and general ledger

Bank records

Income tax returns

Minutes of meetings as defined by the organization bylaws

GENERAL DO'S AND DON'TS OF BOOSTER ORGANIZATIONS

What to do:

- Obtain tax identification number and tax-exempt status, if applicable.
- Open financial account under the aforementioned criteria. Maintain records for continued status.
- Create a logo and name to be used. School and district logos shall not be used without specific authorization of the Superintendent or District designee; booster organizations have their own identity.
- Raise funds by using adult membership. Special projects may include students who volunteer.
- Maintain relationship with site personnel for input of needs.
- Donate all purchases to the school district in accordance with District policy.
- Donate funds to ASB accounts for specific student teams/groups.
- Consult District maintenance department prior to purchasing items that require installation or involve site or building improvements
- Consult business division prior to purchasing goods or services that require on-going maintenance contracts.

What NOT to do:

- Conduct fundraiser activities that require a student to participate.
- Co-mingle booster organizations funds with ASB funds.
- Represent booster organizations activities as those of the Anaheim Union High School District or one of its schools.

QUESTIONS & ANSWERS

1. Please clarify the difference between a booster organization and ASB.
 - a. Booster organizations are parent organizations run by adults with all decisions as to activities, money handling, and spending done by the members and executive board of each organization.
 - b. ASBs are district sponsored organizations located at school sites. Decisions are made by student council with approval by the Principal.
2. If we are not a booster organization, does everything go through ASB?
 - a. It is recommended that the parent group work in conjunction with the school site ASB for fundraising events. Please be aware, parent groups that opt to not work in conjunction with ASB, are responsible for any tax ramifications on revenues earned.
3. Where does the completed booster application get turned in?
 - a. The Activities Director or ASB Advisor at your school site.
4. Is contact information only required for the Executive Officer positions listed on the Booster Application?
 - a. Yes, contact information is only required for those positions listed on the application.
5. Who approves the booster organization? Who approves the ASB?
 - a. Booster organization applications are approved at the school site. ASB organizations are approved by ASB Student Council.
6. What is the deadline for submitting the booster application to the school?
 - a. Approval must be obtained before any booster organization activities occur. If summer activities are planned, then approval needs to be secured before the end of the school year.
7. How is the booster organization acknowledged by the District?
 - a. Booster organizations are required to submit an application each year to the school site. The school site will notify the booster organization once their application has been approved or if more information is required prior to approval.
8. Where do I get the applications at the end of the school year to re-apply for the new school year?
 - a. Applications can be obtained from the school site or from the District's webpage, under "Parents"; "Booster Organizations". A sample booster organization application is located in the back of the Booster Organization Manual.
9. Is every organization on campus required to have a booster organization (e.g., chess organization, Red Cross)?
 - a. No. ASB organizations can operate effectively without a booster organization.
10. Can the booster organization use the school's logo?
 - a. No. Booster organizations are separate and distinct entities. They need their own identifying logo.
11. How is a booster organization supposed to stay separate from the school when representing our organization?
 - a. Booster organizations should have their own identifying logo. It is extremely important that booster organizations and ASBs are identified as separate organizations.
12. Can the insurance just indicate the school as "additional insured" instead of AUHSD?
 - a. No. Anaheim Union High School District needs to be listed as the additional insured on all Certificates of Insurance.

13. Does AUHSD provide insurance for events held at school facilities?
 - a. Booster organizations are required to hold insurance coverage with the Anaheim Union High School District listed as an additional insured. The minimum required limits of coverage are listed on page 6 of the Booster Organization Manual.
14. I do not have a booster organization for my team. I do everything and I am the treasurer. Do I need liability insurance, tax 501(c)(3), and a bank account?
 - a. Yes. Under the conditions you describe you are not a booster organization. Moneys you collect could be considered income to you by the IRS. Contact the ASB Advisor at your school site to determine how your activities can be transitioned to the ASB.
15. How does a team stay functioning if the parents decide they cannot meet these standards and have a booster organization?
 - a. ASB organizations are formed to support student activities. ASBs can conduct fundraising events.
16. Where can the booster organization obtain examples of bylaws and constitutions?
 - a. There is a sample Constitution & Bylaws used by ASBs in the FCMAT ASB Manual available at www.fcmat.org. It might provide a structure for creating one for your booster organization. Another booster organization at your school site might provide a copy of their Constitution & Bylaws.
17. Are Constitution & Bylaws one document or are they separate documents? Can they be combined into one document if all requirements are satisfied?
 - a. Yes. The Constitution & Bylaws can be combined into one document as long as there is a section identified as bylaws.
18. Are booster organizations required to provide members (parents) a copy of their Constitution & Bylaws if requested?
 - a. Yes, as a member of a booster organization, each individual should be able to obtain what would be considered to be public records. An organization's Constitutions & Bylaws certainly fall into that category. The Constitutions & Bylaws should be discussed at meetings.
19. Can the executive board determine how long a parent can attend a meeting? Can executive board members hold a meeting behind closed doors?
 - a. There should be both executive board and general meetings. General meetings are open to all members. Executive meetings would be closed to members. The length of time at meetings would depend on the timeline of the published agenda.
20. How many board members does a booster organization need?
 - a. Your booster organization Constitution & Bylaws will outline the number of board members and their duties.
21. Can an alumni become a booster member or an officer of a booster organization?
 - a. The membership requirements should be outlined in the Constitutions and/or Bylaws.
22. Is there an age requirement for booster member or officer?
 - a. Booster organizations are adult organizations. As long as the person is legally an adult and eligible under other criteria set by the Constitution and/or Bylaws, they can be a booster organization member or officer.
 - b. Limitations will exist if the person is not of legal age to participate in a fundraising event such as games of chance or bingos.
23. Are teachers/coaches involved in booster meetings and fundraising?

- a. District employees are not allowed to be in a decision-making capacity for a booster organization at their own school site. An employee can be a member of the booster organization and be an adult volunteer at a fundraising activity.
- 24. Does a district employee have voting rights as a member?
 - a. District employee may vote as long as it is for a booster organization that is not affiliated with the school site at which the employee works.
- 25. What is the role of the coaching staff as it pertains to the booster organization?
 - a. Coaches should be working cooperatively with their booster organization. Needs of the team or student groups should be communicated. Coaches should have no leadership or decision-making responsibilities for a booster organization at their own school site.
- 26. Are AUHSD employees allowed to be a booster officer?
 - a. Yes, with specific approval from the district and as long as it is not at the same site at which they work. Employees located at the same site as the booster organization are prohibited from serving on the Executive Board.
- 27. Is an audit committee recommended?
 - a. Yes. It is always a good idea to have independent individuals review the financial transactions and decisions of the Executive Council.
- 28. Can a booster officer be part of the audit committee?
 - a. No one who has decision making abilities within the booster organization organization should serve on the audit committee.
- 29. If a booster organization dissolves and records are kept for 4 years, who keeps the records if and when it is dissolved? The records will include personal information of a parent.
 - a. You will need to check with the Internal Revenue Service to determine record retention requirements.
- 30. Our booster organization is likely to dissolve. Who do we talk to at the school about the ASB taking over so the team continues to function?
 - a. The ASB Advisor at your school site should be your first contact. If not available, contact the Principal.
- 31. Can a booster organization deposit to ASB be allocated for a particular expense?
 - a. Donations made to ASB can be directed to a specific organization or even a specific purpose. It cannot be directed to a specific student. The purpose of the donation needs to be a legal ASB expenditure and approved by the ASB student council.
- 32. Can a booster organization provide a “scholarship” to a student to help pay costs for entering a tournament? The student would otherwise be unable to play.
 - a. No. No individual student should benefit from decisions made by the booster organization. The original charter of the booster organization and State of California non-profit and incorporation documents should be reviewed as to requirements.
- 33. Can the booster organization donate to the ASB fund to upgrade what the school intends to purchase (e.g., upgrading the wrestling mats)?
 - a. Yes, as long as the district’s Purchasing Department and the school site agrees to the upgraded item.
- 34. If I buy team supplies and equipment and notify ASB so they can approve it and “recognize” my donation, does ASB have to approve the purchase and accept the donation?
 - a. If the booster organization makes a purchase AND the ASB does not accept the donation, the items are returned to the booster organization.
- 35. Can you please explain the difference between “co-mingling” funds with ASB and making donations to the ASB account for organization/team purchases?

- a. The “co-mingling” restriction has to do with money. ASB money cannot be deposited into booster organization accounts. Booster organization money cannot be deposited into ASB accounts. Booster organizations can fundraise and then make a donation of cash and/or supplies if they wish.
- 36. Must all purchases be reported as donations for the District’s Board of Education approval (supplies/equipment, transportation)? Must all cash be reported as donations?
 - a. Yes and yes. The District would like to acknowledge all donations made in support of their students. When donations include supplies & equipment, it is best to make sure all parties agree and can use those items to be donated. Equipment donations should be approved by the school district to make sure ongoing maintenance concerns have been addressed before the purchase.
- 37. How does a booster organization determine what money goes to ASB?
 - a. That is a booster organization decision. Typically there is communication between the coach and booster organization as to specific needs.
- 38. Who determines what a booster organization pays for on the campus (e.g., equipment or track)?
 - a. For use of school/district facilities, the District Office makes this determination.
 - b. For items being purchased by the booster organization and donated to the school site, it is the booster organization’s decision; although, equipment donations should be approved by the school district to make sure on-going maintenance concerns have been addressed before the purchase.
- 39. Can the booster organization withdraw cash to make purchases (e.g., to make purchases in L.A.)?
 - a. The better option would be for items to be purchased and reimbursement be requested. Written procedures may exist that would allow for cash to be extended in advance for purchases with receipts and change being submitted to the booster organization immediately after the event.
- 40. Can a member or officer that has a business not benefiting from boosters, but boosters can benefit from them, be a conflict?
 - a. Individuals who have decision-making responsibilities for the booster organization should not benefit from their decisions. For example, if an executive council member voted to use their own company to purchase items, this would be a conflict of interest.
 - b. Booster organization members who own a business, but do not make the decisions as to spending or buying from themselves do not have a conflict of interest.
- 41. The booster organization purchases all the equipment; do the purchases have to be donated to ASB?
 - a. No. Booster organizations have the right to retain ownership of equipment purchased.
- 42. If the booster organization purchase uniforms and donate them to the school, does the school maintain them? Can uniforms be purchased and not donated?
 - a. Yes. Donated items become the responsibility of the school site.
 - b. Yes. Booster organizations are under no obligation to donate to ASBs. Uniforms can be purchased and maintained themselves.
- 43. How do donations get acknowledged?
 - a. The Donation Form should be completed when making the donation and can be obtained from the school site office. The School Board will acknowledge donations at each board meeting.
- 44. If a district employee is working after their scheduled district hours why would the booster organization have to pay benefits for that person? Are employees allowed to volunteer time?

- a. IRS regulations are strict as to payment of employees and their appropriate benefits. Certainly, employees have the option of volunteering their time; however, if they are paid in any way, payment must be made via district payroll.
- 45. What are fixed costs that get added to stipend payments?
 - a. Fixed costs for salary payments could include any of the following as applicable: FICA, Medicare, State Unemployment Insurance (SUI), Workers Comp, OPEB, STRS, PERS.
- 46. Do the district procedures for paying coaches apply to summer leagues?
 - a. Yes, the district procedures are to be used for any payment of salaries, at any time of the year. FUNDS donated to ASB and ASB will pay coaches..
- 47. Is there a limit to stipends?
 - a. District paid stipends have contractual set amounts and cannot be altered for any reason.
- 48. Will the booster organization need to provide workers' compensation for coaching staff if employed by the district?
 - a. No. All employees paid by the district are covered by the district workers' compensation.
- 49. Why aren't employees 1099'd on payouts to individuals?
 - a. IRS has strict rules regarding employees and consultants. Typically a person cannot be both and so a 1099 would not be allowed for an employee.
- 50. How does the janitor work at a school event (e.g., award ceremony in the evening at a district facility)?
 - a. The district will hire appropriate staff for events approved by submission of the Use of Facilities request form.
- 51. Are coaches district employees?
 - a. Yes, coaches are employees of the district.
- 52. Are vendors considered employees?
 - a. No. Vendors are individuals providing a service or companies providing supplies, equipment or services. IRS guidelines should be reviewed to determine the use of consultants and vendors.
- 53. Can the head coach arrange facility requests for the booster organization?
 - a. Booster organizations must make their own arrangements.
- 54. ASB fundraising vs. Booster Organization, who gets priority?
 - a. ASB fundraisers have first priority. Submission of the booster's annual fundraiser calendar is very important for coordination.
- 55. Can fundraising be done for future projects?
 - a. Yes. Fundraising activities and their purpose are decisions made by the booster organization.
- 56. Can booster organization fundraisers be on school campus if after school hours?
 - a. All fundraisers must have approval by the school site. Fundraising activities by outside organizations are restricted until one hour after school ends.
- 57. If the fundraiser will not take place on school property, does the booster organization still have to get district approval?
 - a. While approval is not required, coordination of fundraising activities is strongly encouraged. Your fundraising list should be on file with the school site.
- 58. Does the fundraising list need to be resubmitted if there is a change of site administration?

- a. No, your fundraising list should be on file with the school site. It is only necessary to re-submit if there is a change of fundraisers.
- 59. Can students participate in booster fundraisers?
 - a. Students can voluntarily participate in a booster organization fundraiser as long as they clearly identify that they are raising funds for the booster organization and they are legally able to participate in the fundraiser (bingo, raffle, casino night, etc.).
 - b. Fundraisers cannot be held during the school day. The school day is considered to be one hour before the start of school and one hour after the end of the school day.
- 60. If students want to help parents fundraise can they wear their uniforms?
 - a. No. Students who voluntarily participate in a booster organization fundraiser cannot identify themselves with the school; they need to be identified with the booster organization
- 61. Can the booster organization fundraise a tangible, non-food, item during school hours?
 - a. Typically, booster organizations are not allowed to conduct fundraisers on school campuses during school hours. Booster organizations can only fundraise on campus with advance permission from the Principal.
- 62. In the past booster organizations have been told that if students sell it, the money has to go to ASB. Please clarify what activities, where students are involved, can have the profits go to the booster organization.
 - a. Students can voluntarily fundraise for a booster organization as long as they are legally able to participate in the fundraising event (bingo, raffle, casino night, etc.), as long as they clearly identify themselves as fundraising on behalf of the booster organization and are not in competition with ASB.
 - b. Remember booster organizations are parent/adult organizations. Most fundraising activities should be conducted by their members.
- 63. Is it possible for two booster organizations, from two different sites within AUHSD, to conduct a joint fundraiser?
 - a. Yes. Fundraisers are approved at the school site level.
- 64. Do all fundraisers need to be deposited into booster organization funds first? Example, the booster organization hosts a competition with attendance from other high schools, should the checks for the competition be written to the booster organization and not the high school?
 - a. Yes. If the fundraising event is conducted by the booster organization all monies would be handled by booster organization members.
- 65. Is the fundraising events list booster organizations provide to the school only for fundraisers held on school campus?
 - a. Communication is very important. All fundraising events, regardless of location, should be included on the list of booster organization fundraising events submitted to the school site.
- 66. Does an event like a car wash need to have fundraiser approval as well as a facilities use permit?
 - a. All fundraisers should be on the list of fundraising activities submitted to the school site. Facilities use is handled at the District Office. The District webpage under "Our Departments"; "Business Services"; "Facilities"; "Use of Facilities" provides information.
- 67. Can the booster organization track parent donations, specifically to provide a tax-deduction receipt?
 - a. Tracking of donations is allowed for the sole purpose of providing tax-deduction receipts and for sending thank you letters. What is not allowed is the tracking of donations by students.

68. Can a parent ask how much has been pledged per student? Can a parent ask how many donations have come in for a student?
- a. Student tracking is not allowed. Once donations are received they should be tracked only by donator for tax purposes and for sending thank you letters.
69. What are your recommendations for snack bar cash?
- a. First choice: cash registers. Second choice: cash drawers or cash boxes. To insure sales match cash collected, inventory needs to be taken before and after each sale.
70. Can booster organizations have a bake sale during a game? Can food be made from home?
- a. Your local health department can best answer this question.
71. For snack bar sales, can booster organizations sell food when school is out?
- a. The restrictions on food sales end one hour after the school day ends.
72. Is a food handling class needed for snack bar?
- a. You will need to check with your local city or county health department to determine all food handling and preparation requirements.
73. Since booster organizations cannot track student accounts, can an Excel spreadsheet be done with ticket numbers per student to track money collected from each student?
- a. Yes. It is recommended that booster organizations use a Ticket Inventory Log for tickets issued and returned.
 - b. Remember fundraising is not required – IT IS VOLUNTARY.
74. Can the booster organization track tickets provided to students for a car wash? What if a student does not return the tickets or the equivalent cash, can the student be charged?
- a. Yes. It is recommended that booster organizations use a Ticket Inventory Log for tickets issued when a student voluntarily fundraises for a booster organization.
 - b. No. Students cannot be charged should a situation occur where tickets and/or money is not returned.
75. Can students sell bingo and/or raffle tickets?
- a. No. It is illegal for students to sell tickets for gambling or games of chance unless they are of legal age. Booster organizations are parent organizations and fundraising should be conducted by adults whenever possible BUT certainly when the fundraiser is a bingo or raffle.
76. If the student is not of legal age to sell bingo or raffle tickets, is advertising permissible?
- a. A student may volunteer to distribute advertising material for a booster event.
77. Does a 50/50 raffle violate the 90/10 law of fundraising?
- a. Yes. Penal code 320.5 states “at least 90 percent of the gross receipts generated from the sale of raffle tickets for any given draw are used by the eligible organization conducting the raffle to benefit or provide support for beneficial or charitable purposes...”.
 - b. In addition, good cash handling procedures do not permit the spending of monies from amounts collected.
78. Can booster organizations conduct a raffle of donated items, not 50/50 drawing?
- a. Booster organizations are allowed to hold raffles. It is recommended that booster organizations review Penal Code section 320.5 for regulations.
79. Can the booster organization charge an annual fee to opt-out of fundraising and volunteer activities?
- a. Fundraising is not required, it is voluntary. No students shall be required to pay a fee for not fundraising nor shall a student be required to raise or sell a minimum level. Booster organizations shall adhere to the same rules that apply to the school and students.

80. If the booster organization purchases candy that will be sold under the representation of ASB, is this co-mingling? Then the booster organization wants reimbursement for candy expense from ASB, all income will be deposited in ASB.
- a. It is illegal for ASBs to pay for booster organization supplies, which the candy would be in this case, so reimbursement to the booster organization would not be allowed. In this situation, the booster organization should purchase the candy and then donate it to the ASB.
81. What type of fees are booster organizations allowed to request from students? For example, spring sports fees, transportation fees, etc.
- a. Fees are not allowed to be required or requested from students. Booster organizations are parent organizations. They are formed to benefit students.
82. If an annual booster organization budget is approved by general membership, does each individual expenditure need ASB approval?
- a. ASB does not approve booster organization expenditures. If the booster organization budget is detailed to the point of individual expenditures, then each expenditure would not need to be approved by the booster organization.
83. How much money is allowed to be carried over each year?
- a. IRS guidelines can best provide the answer to this question. The Booster Organization Manual has IRS contact information.
84. Can a prior year booster organization board approved expenditure be enforced this year or does a specific annual expenditure have to be approved each year?
- a. If approved expenditures cross-over fiscal years they must be noted in the Board minutes.
 - b. Expenditure approvals are good for the term of your booster organization approval, typically until the end of the school year.
85. Each disbursement should be approved, is the original budget enough?
- a. Yes, if the disbursement does not exceed the current budget and it was included in the original budget.
86. Who do the year end reports go to at the district?
- a. All reports should be submitted to the school site.
87. When should the annual financial reports be provided?
- a. Booster organization approval is based upon a fiscal/school year, July 1 - June 30. Annual financial reports (July – June) should be submitted at the end of the fiscal year.
88. Where does the completed audit get submitted?
- a. The completed audit will remain with booster documents and should be made available upon request.
89. Can the treasurer be available to answer questions during an audit?
- a. The audit committee should have the ability to contact the treasurer during an audit.

SCHOOL-CONNECTED ORGANIZATIONS**1230**

The Governing Board recognizes that parents/guardians and community members may wish to organize booster organizations for the purpose of supporting district and extracurricular programs. The Board appreciates the contributions made by such organizations and encourages their interest and participation in supporting District activities and helping to achieve the District's vision for student learning.

A school-connected organization, including a booster club, parent-teacher association or organization, or other organization that does not include an associated student body or other student organization, shall be established and maintained as a separate entity from the school or district. Each school-connected organization shall be subject to its own bylaws and operational procedures or to the rules or bylaws of its affiliated state or national organization, as applicable.

In addition, activities by school-connected organizations shall be conducted in accordance with law, Board policies, administrative regulations, and any rules of the sponsoring school.

In order for the Board to fulfill its legal and fiduciary responsibility to manage District operations, any persons proposing to establish a school-connected or booster organization shall submit a request to the Board for authorization to operate within the District or at a District school. (Education Code 51521)

A school-connected or booster organization shall obtain the written approval of the superintendent or designee prior to any fundraising activities used wholly or in part for the benefit of a district school or the students at that school. (Education Code 51521)

Any participation in fundraising activities by students and their parents/guardians and/or any donation of funds or property shall be voluntary. (Education Code 49011)

In addition, the superintendent or designee shall establish appropriate procedures, guidelines and internal controls for the operation of booster organizations and the relationship between booster organizations and the District.

When deemed necessary by the Board or the superintendent or designee, the authorization for a school-connected or booster organization to conduct activities in the District may be revoked at any time.

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination on the basis of sex

35160 Authority of governing boards

38130-38138 Civic Center Act, use of school property for public purposes

48931 Authorization for sale of food by student organization
48932 Authorization for fundraising activities by student organization
49431 Sale of food to elementary students during the school day
49431.2 Sale of food to middle, junior, or high school students
49431.5 Sale of beverages at elementary, middle, or junior high schools
51520 Prohibited solicitation on school premises
51521 Fundraising project

Board of Trustees

Approved: TBD

B

Anaheim Union High School District

Booster Organization Manual Acknowledgement Form

As an elected officer to a booster organization operating within the Anaheim Union High School District, I certify that I have read the 20 - Anaheim Union High School District Booster Organization Manual. I understand the procedures outlined in this manual and will adhere to its instruction. At any time should I have questions regarding policies or procedures, or the information outlined in this manual, I will contact the school site administration for clarification or further instruction. I further understand that the information provided in this manual is not intended to be specific or all-inclusive. It is the responsibility of the booster organization to fully understand all laws that govern the operation of booster organizations.

Where necessary, the booster organization will seek competent professional financial and tax advice for accounting and filing requirements. The District assumes no accountability or liability for the operation and management of booster organizations. I understand that as an officer of the booster organization, and member of the executive board, I am required to ensure the booster organization procedures and operating practices are financially and legally sound, and in conformance with all rules, regulations, laws, ordinances and statutes applicable to the organization. I further understand and accept that I am legally obligated to be prudent and reasonable in conducting myself to help preserve and protect the organization.

Booster Organization Name: _____

Printed Name: _____

Office Held: _____

Signature: _____ Date: _____

Maintain a copy of this manual for your reference.

Please return this signed receipt form to the school site administrator.

Anaheim Union High School District

Booster Organization Hold Harmless Agreement

Booster organizations and its officers or operators will agree to indemnify, defend, and hold harmless the Corona- Norco Unified School District, its Board Members, officers, agents, teachers, staff or any other employees from any damage injury or harm involving any student, parent or third party arising from or which occurs in any way as a result of or related to Booster Organization activity regardless of location, including every claim or demand made, every liability, loss, damage, or expense, of any nature whatsoever by any student, parent or third party which may be incurred by reason of:

Death or bodily injury to persons, loss of or injury to property, or any loss, damage or expense which may have been sustained by the Booster Organization or its representatives or participants, including any corporations, district employees, firm or corporation employed by the Booster Organization which arises from negligence or misconduct on the part of the Booster Organization, its representatives, students or participants , or which in any way is related to Booster Organization activity, regardless of date, time or location.

Any injury to or death of persons or damage to property, any loss or theft sustained by persons, firms or corporations, including the applicant participating in Booster Organization activity or conduct related to Booster Organization activity, or otherwise arising from any act of neglect, default, omission, negligence or willful misconduct of the Applicant, its members, or any person, firm or corporation employed by the Applicant, either directly or by independent contract, and attributable in connection with the activity covered by this agreement, on or off District property and during or outside of school hours.

Booster organizations, at their own expense, cost and risk, shall defend any and all actions, suits or other proceedings that may be brought or instituted against the District, its Board, officers, agents, or employees and shall pay or satisfy any such claim, demand, liability or judgment rendered against the District, its Board, officers, agents, or employees in any action, suit or other proceedings arising out of the booster activities.

ACKNOWLEDGED BY BOOSTER ORGANIZATION PRESIDENT:

Booster Organization Name: _____

Printed Name: _____

Signature: _____ Date: _____

ANAHEIM UNION HIGH SCHOOL DISTRICT

Application for Booster Organization

☐ **New Application (Pre-Approval)**
Complete all Sections

☐ **Change to Executive Board Officers**
Complete Sections II

☐ **Renewal Application – Required each school year**
Complete Sections I thru IV

I. GENERAL INFORMATION

Name of Organization: _____

School Site: _____

Mailing Address: _____

Booster Web Address: _____ Date Requested: _____

II. EXECUTIVE BOARD OFFICERS

	Name	Address	Phone	Email	Term	End Date
President						
VP						
Secretary						
Treasurer						

III. PURPOSE (Describe the purpose of the organization)

IV. ANNUAL OBJECTIVES (List specific goals for the school year)

PRELIMINARY APPROVAL

This certifies you have satisfied sections I thru IV. Please complete remaining sections and resubmit for Final Approval. You are not authorized to operate as a booster organization until all sections have been satisfied and signature for final approval is received from the school site administrator.

Initials School Site Administrator: _____ Date: _____

V. FINANCIAL INFORMATION

Name of Bank: _____ Account Number: _____

Address of Bank: _____

Tax ID # (EIN): _____

Authorized Signers: _____

VI. REQUIRED DOCUMENTS (Attach copies)

- ☐ Booster Organization Constitution
- ☐ 501 (c)(3) Federal Determination Letter (if applicable)
- ☐ Booster Organization Bylaws
- ☐ Hold Harmless Agreement
- ☐ Proof of Tax ID #
- ☐ Certificate of Insurance
- ☐ Booster Organization Manual Acknowledgement Form (Signed by each officer)
- ☐ Additional Insured Endorsement
- ☐ Fundraiser List

FINAL APPROVAL

This certifies you have satisfied all sections of the Anaheim Union High School District Application for Booster Organization. Authorizations are granted per school year. You must resubmit your application annually to continue to operate as a booster organization.

School Site Verification Booster Organization Workshop Attendance:

Name of Attendee: _____ Date of Attendance: _____

School Site Administrator Signature of Approval: _____ Date: _____

Authorized Date Range: (From) _____ (To) _____

* School Site - Provide a copy of the completed booster application (excluding attachments) to Business Services.

DENIED APPLICATION

Based upon the information submitted on this application the Anaheim Union High School District hereby denies the Application for Booster Organization.

Signature of School Site Administrator: _____ Date: _____
Rationale: _____

A booster organization reserves the right to re-apply once the basis for denial has been remedied.

ANAHEIM UNION HIGH SCHOOL DISTRICT

Revocation of Application for an Existing Booster Organization

GENERAL INFORMATION

School Year: _____

Booster Organization: _____

Booster Contract: _____

School Site: _____

☐ Non-Compliance ☐ Incomplete Paperwork ☐ Other (Describe below):

For School Use

It is recommended by site administration to revoke the application of above-named Booster Organization.

Signature of School Site Principal: _____ Date: _____

For District Office Use

In accordance with Board Policy 1240, the Anaheim Union High School District, by recommendation of the School Site Principal, hereby approves the request to revoke the application of the above-named Booster Organization.

All Booster fundraising activities shall cease operation immediately and the process for Dissolution under the Booster Bylaws shall begin.

Signature of District Administrator: _____ Date: _____

EMPLOYEE USE OF TECHNOLOGY**6209 (4040)**

The Board of Trustees intends that technological resources provided by the district be used in a responsible and proper manner in support of the instructional program and for the advancement of student learning.

It is the purpose of this policy to outline acceptable staff behavior with respect to the use of electronic information resources and district technology.

DEFINITION

District technology includes, but is not limited, computers, the district's computer network including servers and wireless computer networking technology (wi-fi), the Internet, cloud-based applications, infrastructure and data, email, USB drives, wireless access points, switches, ~~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.

PRIVILEGES

The use of district technology is a privilege, not a right, and inappropriate use will result in the cancellation of those privileges. The use of district technology is a privilege permitted at the district's discretion and is subject to the conditions and restrictions set forth in applicable Board policies and administrative regulations. The Board of Trustees authorizes district and school network administrators to suspend or revoke access to district technology when questionable conditions arise.

PERSONAL RESPONSIBILITY

The Superintendent or designee shall notify employees about authorized uses of district computers and consequences for unauthorized use and/or unlawful activities.

Employees are expected to maintain consistently high levels of personal responsibility regarding the use of district technology. Employees are expected to use district technology safely, responsibly, and primarily for work-related purposes. Rules found in the Education Code 48900, employee handbooks, and this policy clearly apply to employees conducting electronic research and communications. Additionally, the Board of Trustees expects that all system users will observe the definitions and authorized procedures described in Penal Code Section 502.

One fundamental need for acceptable employee use of district technology is respect for, and protection of, password/account code security, as well as restricted databases, files and other data. Personal passwords/accounts shall be created to protect employees utilizing electronic resources to conduct research. Employees shall not gain unauthorized access to the files or equipment of others, access electronic resources by using another person's name or electronic identification, or send anonymous electronic

communications. Furthermore, employees shall not attempt to access any data, documents, emails, or programs in the district's system for which they do not have authorization.

NO EXPECTATION OF PRIVACY

Employees shall have no expectation of privacy in any message, file, data, document, facsimile, or any other form of information accessed, transmitted to, received from, or stored on any technology owned, leased, used, maintained, moderated or otherwise operated by AUHSD, including, but not limited to, e-mails and other electronic communications. During the course of carrying out their responsibilities, authorized AUHSD personnel or other authorized representatives may access any technology, including employee e-mails and other electronic communications without the knowledge of the user. AUHSD also has software and systems in place that monitor and record all internet / intranet and e-mail usage. AUHSD may capture user activity such as network resource and file access, data created, stored or transmitted in any form, telephone numbers dialed and web sites visited. Such monitoring/recording may occur at any time without prior notice for any legal purposes including, but not limited to, record retention and distribution and/or investigation of improper, illegal, or prohibited activity. Employees should be aware that, in most instances, their use of district technology (such as web searches or emails) cannot be erased or deleted.

All passwords created for or used on any district technology are the sole property of the district. The creation or use of a password by an employee on district technology does not create a reasonable expectation of privacy.

Employees are advised that employee e-mails and other electronic communications pertaining to the business of AUHSD generally are deemed to be public records and must be disclosed to members of the public upon request unless the records are specifically exempt from disclosure under the California Public Records Act. Moreover, documents may be subject to disclosure by subpoena or other legal process.

RECORDS

Any electronically stored information generated or received by an employee which constitutes a district or student record shall be classified, retained, and destroyed in accordance with BP/AR 5703 - District Records, BP/AR 81502 - Student Records, or other applicable policies and regulations addressing the retention of district or student records.

REPORTING

If an employee becomes aware of any security problem (such as any compromise of the confidentiality of any login or account information) or misuse of district technology, he/she shall immediately report such information to the Superintendent or designee.

CONFIDENTIALITY OBLIGATIONS

AUHSD endeavors to maintain the confidentiality of its internal e-mail systems and other electronically stored information, and employees are expected to respect that confidentiality. Employees shall not copy, move, or otherwise transfer confidential or sensitive information or data to a directory or storage location that does not have adequate access restrictions.

AUHSD websites available to the general public must contain a Privacy Statement.

To safeguard and protect the proprietary, confidential and sensitive business information of AUHSD and to ensure that the use of all technology is consistent with AUHSD legitimate business and educational interests, authorized representatives of AUHSD may monitor the use of technology, messages and files.

Users who become aware of a possible security breach involving AUHSD technology or data shall immediately notify the Chief Technology Officer or designee.

GUIDELINES FOR ONLINE 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 of obscenity, child pornography, or are harmful to minors, and that the operation of such measures is enforced. (20 USC 7001, 47 USC 254)

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

Disclosure, use and dissemination of personal identification information regarding students are prohibited.

Staff shall supervise students while they are using online services and may ask teacher aides to assist in this supervision.

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 personal 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.

Cyberbullying is an act that may be committed face-to-face or "by an electronic act." An

“electronic act” is defined as “transmission of a communication, including but not necessarily limited to, a message, text, sound, or image, or a post on a social network Internet Web site, by means of an electronic device, including but not necessarily limited to, a telephone, wireless telephone or other wireless communication device, computer, or pager.”

Technology is an important aspect to the district’s objective to create effective school to home parent communication to increase parent awareness and involvement. The district has implemented a variety of tools to facilitate parent communication including, but not limited to, a school-to-home telephony system, district and school web sites, and a student information system with parent and student portals that maintain pertinent student demographic and performance data. Employees are encouraged to populate these systems with appropriate and relevant data that make these systems useful.

It is expected that the use of district technology be limited to curriculum, instructional, and administrative projects by staff.

ACCEPTABLE USE

The use of Anaheim Union High School District's technology is a privilege which may be revoked at any time. Behaviors which shall result in revocation of access shall include, but will not be limited to: Damage to or theft of system hardware or software; alteration of system software; placement of unlawful information, computer viruses or harmful programs on or through the computer system, either public or private files or messages; entry into restricted information on systems or network files in violation of password/account code restrictions; and/or use of the network for personal gain or to engage in political lobbying.

The District will make every effort to protect staff from access to inappropriate material by monitoring and through restrictions implemented by hardware, software, and Internet filters which will monitor network activity. The Board of Trustees recognizes it is impossible to eliminate access to all controversial materials. Furthermore, because of the need for monitoring activity, there can be no expectation of privacy when using district technology.

Any attempt to gain access to inappropriate or controversial materials shall be grounds for revocation of access to district technology and may result in other disciplinary action.

In order to help ensure that the district adapts to changing technologies and circumstances, the Superintendent or designee shall regularly review this policy, the accompanying administrative regulation and other procedures. He/she shall also monitor the district's filtering software to help ensure its effectiveness.

Access to electronic mail (e-mail) is a privilege and is designed to assist employees in the acquisition of knowledge and in efficiently communicating with others. The district e-mail system is designed solely for educational and work-related purposes. E-mail files are subject to review by district and school personnel.

Employees who engage in activities commonly described as "hacking" (i.e., the unauthorized review, duplication, dissemination, removal, damage, or alteration of files, passwords, computer systems, or programs, or other property of the district, a business, or any other governmental agency obtained through unauthorized means) are subject to district discipline and loss of privileges.

Employees are not permitted to obtain, download, view or otherwise gain access to materials which may be deemed unlawful, harmful, abusive, obscene, pornographic, descriptive of destructive devices, or otherwise objectionable under current district policy or legal definitions.

The district or school staff reserves the right to remove files, limit or deny access, and refer staff for violating the Board Policy for other disciplinary action. The Board of Trustees authorizes district and school administrators to monitor and review all aspects of the use of district technology.

INTELLECTUAL PROPERTY

Board Policy 7902 addresses the issues of copyright law. Users should assume that any material they did not create is copyrighted. Employees may not claim personal copyright privileges over files, data or materials developed in the scope of their employment. Although it is possible to download a wide variety of material, students and staff shall not create or maintain archival copies of these materials unless the source indicates that the materials are in the public domain.

SERVICES

While the district is providing access to electronic resources, it makes no warranties, whether expressed or implied, for these services. The district will not be responsible for the accuracy of information obtained through district technology or for any damages suffered by any person while using these services. These damages include loss of data as result of delays, non-delivery or service interruptions caused by district technology or the user's errors or omissions. The use or distribution of any information that is obtained through district technology is at the user's own risk. **In addition, the district is not responsible for financial obligations arising from unauthorized use of the system.**

SECURITY

The Board of Trustees recognizes that district technology security is an extremely high priority. The accounts and passwords provided to each user are intended for the exclusive use of that person. Any problems which arise from the user's sharing his/her password/account are the responsibility of the account holder. Any misuse may result in the suspension or revocation of account privileges. The use of an account by someone other than the registered holder will be grounds for loss of access privileges to district technology.

Users are required to report immediately any abnormality in the system as soon as they

observe it. Abnormalities should be reported to the classroom teacher and/or network administrator.

VANDALISM OF THE ELECTRONIC NETWORK OR TECHNOLOGY SYSTEM

Vandalism is defined as any malicious attempt to alter, harm or destroy equipment or data of another user, the district administrative network, or the other networks that are accessible via district technology. This includes, but is not limited to, the uploading or the creation of computer viruses, the alteration of data, or the theft of restricted information. Any vandalism of the district electronic network or technology system will result in the immediate loss of computer service, disciplinary action and, as appropriate, referral to law enforcement officials.

Cross References:

AUHSD Board Policies: 7902 Reproduction and Use of Copyrighted Materials
 8700 Student Discipline
 8708 Sexual Harassment, Students

Legal References:

Education Code: 48900 Suspension and expulsion
 48980 Required notification at beginning of term

51006 Computer education and resources
51007 Programs to strengthen technological skills
51870-74 Education technology
51870.5 Student Internet access
60044 Prohibited instructional materials

Penal Code: 313 Harmful matter
502 Computer crimes, remedies
632 Eavesdropping on/or recording confidential communications
United States Code, Title 20:
6801-7005 Technology for Education Act of 1994
7001 Internet safety policy and technology protection measures,
Title III funds
United States Code, Title 47:
254 Universal service discounts (E-rate)
Code of Federal Regulations, Title 16
312.2-312.12 Children's online privacy protection
Code of Federal Regulations, Title 47
54.520 Internet safety policy and technology protection measures,
E-rate discounts
California Public Records Act
Federal Civil Procedure (2006 amendment)
AB 746

Board of Trustees

March 28, 1996

Revised: October 2001
Revised: January 2005
Revised: December 2005
Revised: January 2012
Revised: October 2014
Revised: January 2023
Revised: TBD

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The Board of Trustees intends that technological resources provided by the district be used in a responsible and proper manner in support of the instructional program and for the advancement of student learning.

It is the purpose of this policy to outline acceptable student behavior with respect to the use of electronic information resources and district technology.

DEFINITION

District technology includes, but is not limited, computers, the district's computer network including servers and wireless computer networking technology (wi-fi), the Internet, cloud-based applications, infrastructure and data, email, USB drives, wireless access points, switches, 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.

PRIVILEGES

The use of district technology is a privilege, not a right, and inappropriate use will result in the cancellation of those privileges. The use of district technology is a privilege permitted at the district's discretion and is subject to the conditions and restrictions set forth in applicable Board policies and administrative regulations. The Board of Trustees authorizes district and school network administrators to suspend or revoke access to district technology when questionable conditions arise.

PERSONAL RESPONSIBILITY

The Superintendent or designee shall notify students and parents/guardians about authorized uses of district computers and consequences for unauthorized use and/or unlawful activities.

Students are expected to maintain consistently high levels of personal responsibility regarding the use of district technology. Students are expected to use district technology safely, responsibly, and primarily for school-related purposes. Rules found in the district's Student Discipline Policy 8700 and Education Code 48900, as well as student handbooks clearly apply to students conducting electronic research and communications. Additionally, the Board of Trustees expects that all system users will observe the definitions and authorized procedures described in Penal Code Section 502.

One fundamental need for acceptable student use of district technology is respect for, and

protection of, password/account code security, as well as restricted databases, files and other data. Personal passwords/accounts shall be created to protect students utilizing electronic resources to conduct research. Students shall not gain unauthorized access to the files or equipment of others, access electronic resources by using another person's name or electronic identification, or send anonymous electronic communications. Furthermore, ~~employees~~ **students** shall not attempt to access any data, documents, emails, or programs in the district's system for which they do not have authorization.

NO EXPECTATION OF PRIVACY

Students shall have no expectation of privacy in any message, file, data, document, facsimile, or any other form of information accessed, transmitted to, received from, or stored on any technology owned, leased, used, maintained, moderated or otherwise operated by AUHSD, including, but not limited to, e-mails and other electronic communications. During the course of carrying out their responsibilities, authorized AUHSD personnel or other authorized representatives may access any technology, including student e-mails and other electronic communications without the knowledge of the user. AUHSD also has software and systems in place that monitor and record all internet / intranet and e-mail usage. AUHSD may capture user activity such as network resource and file access, data created, stored or transmitted in any form, telephone numbers dialed and web sites visited. Such monitoring/recording may occur at any time without prior notice for any legal purposes including, but not limited to, record retention and distribution and/or investigation of improper, illegal, or prohibited activity. ~~Employees~~ **Students** should be aware that, in most instances, their use of district technology (such as web searches or emails) cannot be erased or deleted.

All passwords created for or used on any district technology are the sole property of the district. The creation or use of a password by ~~an employee~~ **a student** on district technology does not create a reasonable expectation of privacy.

RECORDS

Any electronically stored information generated or received by ~~an employee~~ **a student** which constitutes a district or student record shall be classified, retained, and destroyed in accordance with BP/AR 5703 - District Records, BP/AR 81502 - Student Records, or other applicable policies and regulations addressing the retention of district or student records.

REPORTING

If ~~an employee~~ **a student** becomes aware of any security problem (such as any compromise of the confidentiality of any login or account information) or misuse of district technology, he/she shall immediately report such information to the Superintendent or designee.

CONFIDENTIALITY OBLIGATIONS

AUHSD endeavors to maintain the confidentiality of its internal e-mail systems and other electronically stored information, and students are expected to respect that confidentiality. Students shall not copy, move, or otherwise transfer confidential or sensitive information or data to a directory or storage location that does not have adequate access restrictions.

AUHSD websites available to the general public must contain a Privacy Statement.

To safeguard and protect the proprietary, confidential and sensitive business information of AUHSD and to ensure that the use of all technology is consistent with AUHSD legitimate business and educational interests, authorized representatives of AUHSD may monitor the use of technology, messages and files.

Users who become aware of a possible security breach involving AUHSD technology or data shall immediately notify the AUHSD Director of Education and Information Technology or designee.

GUIDELINES FOR ONLINE 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 of obscenity, child pornography, or are 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 harmful matter on the Internet and other online services. 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 when using electronic mail, chat rooms and other forms of direct electronic communication.

Disclosure, use and dissemination of personal identification information regarding students are prohibited.

Staff shall supervise students while they are using online services and may ask teacher aides to assist in this supervision.

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 personal 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.

Cyberbullying is an act that may be committed face-to-face or "by an electronic act." An "electronic act" is defined as "transmission of a communication, including but not necessarily limited to, a message, text, sound, or image, or a post on a social network Internet Web site, by means of an electronic device, including but not necessarily limited

to, a telephone, wireless telephone or other wireless communication device, computer, or pager.”

Technology is an important aspect to the district's objective to create effective school to home parent communication to increase parent awareness and involvement. The district has implemented a variety of tools to facilitate parent communication including, but not limited to, a school-to-home telephony system, district and school web sites, and a student information system with parent and student portals that maintain pertinent student demographic and performance data. ~~Employees~~ **Students** are encouraged to populate these systems with appropriate and relevant data that make these systems useful.

It is expected that the use of district technology be limited to curriculum, instructional, and administrative projects by students.

ACCEPTABLE USE

The use of Anaheim Union High School District's technology is a privilege which may be revoked at any time. Behaviors which shall result in revocation of access shall include, but will not be limited to: Damage to or theft of system hardware or software; alteration of system software; placement of unlawful information, computer viruses or harmful programs on or through the computer system, either public or private files or messages; entry into restricted information on systems or network files in violation of password/account code restrictions; and/or use of the network for personal gain or to engage in political lobbying.

The District will make every effort to protect students from access to inappropriate material by strict monitoring at the classroom level and through restrictions implemented by hardware, software, and Internet filters which will monitor network activity. The Board of Trustees recognizes it is impossible to eliminate access to all controversial materials. Furthermore, because of the need for monitoring activity, there can be no expectation of privacy when using district technology.

Any attempt to gain access to inappropriate or controversial materials shall be grounds for revocation of access to district technology and may result in other disciplinary action.

In order to help ensure that the district adapts to changing technologies and circumstances, the Superintendent or designee shall regularly review this policy, the accompanying administrative regulation and other procedures. He/she shall also monitor the district's filtering software to help ensure its effectiveness.

Access to electronic mail (e-mail) is a privilege and is designed to assist students in the acquisition of knowledge and in efficiently communicating with others. The district e-mail system is designed solely for educational and work-related purposes. E-mail files are subject to review by district and school personnel.

Students who engage in activities commonly described as "hacking" (i.e., the unauthorized review, duplication, dissemination, removal, damage, or alteration of files, passwords, computer systems, or programs, or other property of the district, a business, or any other

governmental agency obtained through unauthorized means) are subject to district discipline and loss of privileges.

Students are not permitted to obtain, download, view or otherwise gain access to materials which may be deemed unlawful, harmful, abusive, obscene, pornographic, descriptive of destructive devices, or otherwise objectionable under current district policy or legal definitions.

The district or school staff reserves the right to remove files, limit or deny access, and refer staff or students violating the Board Policy for other disciplinary action. The Board of Trustees authorizes district and school administrators to monitor and review all aspects of the use of district technology.

INTELLECTUAL PROPERTY

Board Policy 7902 addresses the issues of copyright law. Users should assume that any material they did not create is copyrighted.

SERVICES

While the district is providing access to electronic resources, it makes no warranties, whether expressed or implied, for these services. The district will not be responsible for the accuracy of information obtained through district technology or for any damages suffered by any person while using these services. These damages include loss of data as result of delays, non-delivery or service interruptions caused by district technology or the user's errors or omissions. The use or distribution of any information that is obtained through district technology is at the user's own risk. In addition, the district is not responsible for financial obligations arising from unauthorized use of the system.

SECURITY

The Board of Trustees recognizes that district technology security is an extremely high priority. The accounts and passwords provided to each user are intended for the exclusive use of that person. Any problems which arise from the user's sharing his/her password/account are the responsibility of the account holder. Any misuse may result in the suspension or revocation of account privileges. The use of an account by someone other than the registered holder will be grounds for loss of access privileges to district technology.

Users are required to report immediately any abnormality in the system as soon as they observe it. Abnormalities should be reported to the classroom teacher and/or network administrator.

VANDALISM OF THE ELECTRONIC NETWORK OR TECHNOLOGY SYSTEM

Vandalism is defined as any malicious attempt to alter, harm or destroy equipment or data of another user, the district administrative network, or the other networks that are accessible via district technology. This includes, but is not limited to, the uploading or the creation of computer viruses, the alteration of data, or the theft of restricted information. Any vandalism

of the district electronic network or technology system will result in the immediate loss of computer service, disciplinary action and, as appropriate, referral to law enforcement officials.

Cross References:

AUHSD Board Policies: 7902 Reproduction and Use of Copyrighted Materials

8700 Student Discipline

8708 Sexual Harassment, Students

Legal References:

Education Code: 48900 Suspension and expulsion
48980 Required notification at beginning of term
51006 Computer education and resources
51007 Programs to strengthen technological skills
51870-74 Education technology
51870.5 Student Internet access
60044 Prohibited instructional materials

Penal Code: 313 Harmful matter
502 Computer crimes, remedies
632 Eavesdropping on/or recording confidential communications
United States Code, Title 20:
6801-7005 Technology for Education Act of 1994
7001 Internet safety policy and technology protection measures,
Title III funds
United States Code, Title 47:
254 Universal service discounts (E-rate)
Code of Federal Regulations, Title 16
312.2-312.12 Children's online privacy protection
Code of Federal Regulations, Title 47
54.520 Internet safety policy and technology protection measures,
E-rate discounts
California Public Records Act
Federal Civil Procedure (2006 amendment)
AB 746

Board of Trustees

March 28, 1996

Revised: October 2001

Revised: January 2005

Revised: December 2005

Revised: January 2012

Revised: October 2014

Revised: January 2023

Revised: TBD

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UNLIMITED YOU



ANAHEIM UNION HIGH SCHOOL DISTRICT

AUHSD Career Technical Education Advisory Board Updated January 2024

Purpose Statement:

The AUHSD Career Technical Education Advisory Board comprises a diverse group of educators, administrators, parents, students, and industry professionals who collaborate to guide and support career education programs across the district.

Member Name and Title	Role
April Barnes, President, Vital Link	Chairperson
Scott Reindl, Coordinator, 21 st Century Career Readiness	District Administrator
Amanda Bean, Director, Career Preparedness Systems Framework	District Administrator
Julianne Reall, Career Readiness and Work-based Learning Specialist	Curriculum Specialist, CTE
Ligia Hallstrom, Ed.D, Administrator, North Orange County ROP	CTE Administrator
Renae Bryant, Director, English Learner and Multilingual Services	Representative, English Learners
Lauren Klatzker, Director, Special Youth Services	Representative, Students with Disabilities
Adela Cruz, Coordinator, School Mental Health	Representative, Foster Youth
Erik Greenwood, Chief Technology Officer	Chief Technology Officer
Lacie Mounger, Counselor	Counselor on Special Assignment
MJ Cooke, Director, AIME Program	Representative, Work-based Learning
Pat Barba, CTE Department Chair, Anaheim High School	CTE Teacher
Dean Delgado, CTE Department Chair, Cypress High School	CTE Teacher
Dana Sporn, CTE Teacher, Katella High School	CTE Teacher
Jessie Alvarez	Parent
Sarahy Cruz Perez	Parent
Yazeed Albadarin, Cypress High School	CTE Student
Bianca Amador, Magnolia High School	CTE Student
Patrick Banzon, Cypress High School	CTE Student
Angelina Lee, Magnolia High School	CTE Student
Alkamalee (Al) Jabbar, Chief of Staff, Office of Supervisor Doug Chaffee	Industry Representative
Burgandie Onekea, Regional Vice President and Executive Director, Junior Achievement of Orange County and Inland Empire	Industry Representative
Diana Ramirez, Director, Community Relations, Reborn Cabinets	Industry Representative
Victoria Torres, Consultant, A Million Dreams Consulting	Industry Representative

ANAHEIM UNION HIGH SCHOOL DISTRICT
INDEPENDENT CONTRACTOR SERVICES AGREEMENT

This Independent Contractor Services Agreement ("Agreement") is made as of the 16th of January, 2025, between the Anaheim Union High School District ("District") and Dr. June Ahn ("Contractor") (each a party, collectively, "Parties").

WHEREAS, the District is authorized by Section 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if those persons are specially trained and experienced and competent to perform the special services required; and

WHEREAS, the District is in need of such special services and advice; and

WHEREAS, the Contractor warrants that it is specially trained and experienced and competent to perform the special services required by the District outside the usual course of the District's business; and

WHEREAS, the Contractor agrees to perform the services described in this Agreement in accordance with the standards of its profession, to the District's satisfaction, and in accordance with this Agreement.

NOW, THEREFORE, the Parties agree as follows:

1. **Services.** The detailed description of services that shall be provided, the nature of the qualifications of the Contractor, the location of the services to be provided, and the recipients or benefactors of the services is described in Exhibit "A" attached hereto and incorporated herein by this reference ("Services"). In the event of any conflict between the terms of the body of this Agreement and language set forth Exhibit A, the terms of the body of the Agreement shall govern. Contractor will provide the Services to the District during the Term.
2. **Term.** The term for services pursuant to this Agreement is from January 10, 2025 through May 23, 2025.
3. **Submittal of Documents.** The Contractor shall not commence the Services under this Agreement until the Contractor has submitted and the District has approved the following:
 - X Signed Agreement
 - X Insurance Certificate(s) and Endorsements (Section 10)
 - X Criminal Background Investigation Certification(s) (Section 16)
 - X W-9 Form
4. **Compensation.** District agrees to pay the Contractor for Services satisfactorily rendered pursuant to this Agreement a total fee of \$15,000 Dollars and no other costs or expenses. Payment for the Services shall be made for all undisputed amounts in installment payments within forty-five (45) days after the District receives an invoice from Contractor for Services actually completed.

- 5. Independent Contractor.** Contractor is customarily engaged in an independently established trade, occupation, or business of the same nature as that of the Services, and in the performance of this Agreement shall be and act as an independent contractor. Contractor understands and agrees that Contractor and all of Contractor's employees shall not be considered officers, employees, agents, partners, or joint venturers of the District, and are not entitled to benefits of any kind or nature normally provided employees of the District and/or to which District's employees are normally entitled, including, but not limited to, State Unemployment Compensation or Worker's Compensation. Contractor shall assume full responsibility for payment of all federal, state and local taxes or contributions, including unemployment insurance, workers' compensation, social security, and income taxes with respect to Contractor's employees.
- 6. Materials.** Contractor shall furnish, at Contractor's own expense, all labor, materials, equipment, supplies and other items necessary to complete the Services to be provided pursuant to this Agreement.
- 7. Standard of Care.** Contractor's Services will be performed, findings obtained, and reports and recommendations prepared in accordance with generally and currently accepted principles and practices of Contractor's profession for services to California school districts. District will not control or direct performance of the work under the Agreement or in fact.
- 8. Audit.** Contractor shall establish and maintain books, records, and systems of account, in accordance with generally accepted accounting principles, reflecting all business operations of Contractor transacted under this Agreement. Contractor shall retain these books, records, and systems of account during the Term of this Agreement and for three (3) years thereafter.
- 9. Indemnification.** To the furthest extent permitted by California law, Contractor shall, at Contractor's sole expense, defend, indemnify, and hold harmless the District and its agents, representatives, officers, consultants, employees, trustees, and volunteers (the "indemnified parties") from any and all demands, losses, liabilities, claims, suits, and actions (the "claims") of any kind, nature, and description, including, but not limited to, personal injury, death, property damage, and consultants' and/or attorneys' fees and costs, directly or indirectly arising out of, connected with, or resulting from the performance of the Agreement or from any activity, work, or thing done, permitted, or suffered by the Contractor in conjunction with this Agreement, unless the claims are caused wholly by the sole negligence or willful misconduct of the indemnified parties. The District shall have the right to accept or reject any legal representation that Contractor proposes to defend the indemnified parties.
- 10. Insurance.**

 - 10.1** The Contractor shall procure and maintain at all times it performs any portion of the Services the following insurance with minimum limits equal to the amount indicated below.

 - 10.1.1 General Liability.** One Million Dollars (\$1,000,000) combined single limit per occurrence for bodily injury, personal injury, and property damage in the form of Comprehensive General Liability and Contractual Liability. If Commercial General Liability, or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to each location, or the general aggregate limit shall be twice the required occurrence limit.

10.1.2 Is this Contractor interacting with students? Yes ☒ No ☐ For interaction with students, Sexual Abuse/Molestation coverage must be included under General Liability or obtained in a separate policy and identified under "Other" coverage of Certificate of Insurance or by indicating in Description of Operations/Special Provisions that Sexual Abuse/Molestation coverage is not excluded and provide policy exclusion pages. If Sexual Abuse/Molestation coverage is added by Endorsement to the General Liability policy, Contractor must provide proof of Endorsement. Such coverage shall be in an amount of not less than \$1,000,000 per occurrence; \$2,000,000 general aggregate.

10.1.3 Workers' Compensation/Employers Liability Insurance. A program of Workers' Compensation insurance or a state-approved, self-insurance program in an amount and form to meet all applicable requirements of the Labor Code of the State of California, including Employer's Liability with \$250,000 limits covering all persons including volunteers providing services on behalf of the Contractor and all risks to such persons under this contract.

If Contractor has no employees, it may certify or warrant to the District that it does not currently have any employees or individuals who are defined as "employees" under the Labor Code and the requirement for Workers' Compensation coverage will be waived by the District's Director of Risk Management.

10.1.4 Automobile Liability Insurance. Primary insurance coverage shall be written on ISO Business Auto coverage form for all owned, hired and non-owned automobiles or symbol 1 (any auto). The policy shall have a combined single limit of not less than one million dollars (\$1,000,000) for bodily injury and property damage, per occurrence.

If the Contractor owns no autos, a non-owned auto endorsement to the General Liability policy described above is acceptable.

If the Contractor is transporting one or more non-employee passengers in performance of contract services, the automobile liability policy shall have a combined single limit of two million dollars (\$2,000,000) for bodily injury and property damage per occurrence.

10.1.5 Umbrella Liability Insurance. An umbrella (over primary) or excess policy may be used to comply with limits or other primary coverage requirements. When used, the umbrella policy shall apply to bodily injury/property damage, personal injury/advertising injury and shall include a "dropdown" provision providing primary coverage for any liability not covered by the primary policy. The coverage shall also apply to automobile liability.

Professional Services Contracts - (including architects, engineers, consultants, counselors, medical professionals, hospitals, clinics, attorneys and accountants or others who work on developing outcomes

and make recommendations for strategic planning specific to the department or District)

Professional Liability – Professional Liability Insurance with limits of not less than one million (\$1,000,000) per claim or occurrence and two million (\$2,000,000) aggregate limits OR

Errors and Omissions Liability Insurance with limits of not less than one million (\$1,000,000) and two million (\$2,000,000) aggregate limits OR

Directors and Officers Insurance coverage with limits of not less than one million (\$1,000,000) shall be required for Contracts with charter labor committees or other not-for-profit organizations advising or acting on behalf of the District

If insurance coverage is provided on a "claims made" policy, the "retroactive date" shall be shown and must be before the date of the start of the contract work. The claims made insurance shall be maintained or "tail" coverage provided for a minimum of five (5) years after contract completion.

The coverage described above is not required for contractors or consultants providing services which are not relied upon by District departments for decision making. These would include trainers or instructors, expert witnesses, statisticians, etc.

10.2 Other Insurance Provisions. The Contractor shall not commence performing any portion of the Services until all required insurance has been obtained and certificates indicating the required coverages have been delivered to the District and approved by the District. The Certificates and insurance policies shall include the following:

10.2.1 A clause stating: "This policy shall not be canceled or reduced in required limits of liability or amounts of insurance until notice has been mailed to the District, stating date of cancellation or reduction. Date of cancellation or reduction shall not be less than thirty (30) days after date of mailing notice."

10.2.2 An endorsement stating that the District and its agents, representatives, employees, trustees, officers, consultants, and volunteers are named additional insureds under all policies except Workers' Compensation Insurance, Professional Liability, and Employers' Liability Insurance. An endorsement shall also state that Contractor's insurance policies shall be primary to any insurance or self-insurance maintained by District.

10.2.3 Waiver of Subrogation. The Contractor shall require the carriers of required coverages to waive all rights of subrogation against the District, its officers, employees, agents, volunteers, contractors and subcontractors. All general or auto liability insurance coverage provided shall not prohibit the Contractor and Contractor's employees or agents from waiving the right of subrogation prior to a loss or claim. The Contractor hereby waives all rights of subrogation against the District.

10.2.4 Policies Primary and Non-Contributory. All policies required herein are

to be primary and noncontributory with any insurance or self-insurance programs carried or administered by the District.

10.2.5 All policies shall be written on an occurrence form.

10.2.6 The Contractor's insurance shall apply separately to each insured against whom a claim is made or suit is brought, except with respect to the limits of the insurer's liability.

10.2.7 Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A: VII, unless otherwise acceptable to the District.

- 11. Compliance With Laws, Rules, and Regulations.** Contractor shall observe and comply with all rules and regulations of the District and all federal, state, and local laws, ordinances and regulations. Contractor shall give all notices required by any law, ordinance, rule, or regulation bearing on conduct of the Services as indicated or specified. If Contractor observes that any of the Services required by this Agreement is at variance with any such laws, ordinance, rules, or regulations, Contractor shall notify the District, in writing, and, at the sole option of the District, any necessary changes to the scope of the Services shall be made and this Agreement shall be appropriately amended in writing, or this Agreement shall be terminated effective upon Contractor's receipt of a written termination notice from the District. If Contractor performs any Services that are in violation of any laws, ordinances, rules, or regulations, without first notifying the District of the violation, Contractor shall bear all costs arising therefrom.
- 12. Permits/Licenses.** Contractor and all Contractor's employees or agents shall secure and maintain in force such permits and licenses as are required by law in connection with the furnishing of Services pursuant to this Agreement.
- 13. Safety and Security.** Contractor is responsible for maintaining safety in the performance of this Agreement. Contractor shall be responsible to ascertain from the District the rules and regulations pertaining to safety, security, and driving on school grounds, particularly when children are present.
- 14. Employment With Another Public Agency.** Contractor, if an employee of another public agency, agrees that Contractor will not receive salary or remuneration, other than vacation pay, as an employee of another public agency for the actual time in which Services are actually being performed pursuant to this Agreement.
- 15. Anti-Discrimination.** It is the policy of the District that in connection with all work performed under contracts there be no discrimination against any employee engaged in the work because of race, color, ancestry, national origin, religious creed, physical disability, medical condition, marital status, sexual orientation, gender, or age and therefore the Contractor agrees to comply with applicable Federal and California laws including, but not limited to the California Fair Employment and Housing Act beginning with Government Code section 12900 and Labor Code section 1735. In addition, the Contractor agrees to require like compliance by all its subcontractor(s).
- 16. Fingerprinting of Employees.** Is this Contractor interacting with students, outside of the immediate supervision and control of the pupil's parent or guardian or a school employee? Yes ☐ No ☒ Pursuant to Education Code section 45125.1, any entity that has a contract with a local educational agency shall ensure that any employee who interacts with pupils, outside of the immediate supervision and control of the pupil's parent or guardian or a

school employee, has a valid criminal records summary by submitting employee fingerprints to the California Department of Justice. The Contractor shall not permit any employee to interact with District students until such time as the Contractor has certified in writing, using the District's approved criminal records certification form, that neither it nor any of its identified employees has been convicted of a felony, as defined in Education Code section 45122.1.

- 17. Assignment/Subcontract.** The obligations of the Contractor pursuant to this Agreement shall not be assigned by the Contractor.
- 18. Termination.** The District may at any time for any reason terminate this Agreement. Written notice by the District's superintendent shall be sufficient to stop further performance of services by Contractor. The notice shall be deemed given when received or no later than three days after the day of mailing, whichever is sooner.
- 19. Limitation of District Liability.** The District's financial obligations under this Agreement shall be limited to the payment of the compensation provided in this Agreement. Notwithstanding any other provision of this Agreement, in no event, shall District be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect or incidental damages, including, but not limited to, lost profits or revenue, arising out of or in connection with this Agreement for the Services performed in connection with this Agreement.
- 20. Confidentiality.** The Contractor and all Contractor's agents, personnel, employee(s), and/or subcontractor(s) shall maintain the confidentiality of all District information received in the course of performing the Services. This requirement to maintain confidentiality shall extend beyond the termination of this Agreement.
- 21. Notice.** Any notice required or permitted to be given under this Agreement shall be deemed to have been given, served, and received if given in writing and either personally delivered or deposited in the United States mail, registered or certified mail, postage prepaid, return receipt required, or sent by overnight delivery service, addressed as follows:

District

Anaheim Union High School District
Attn: Dr. Jaron Fried
Copy: Amy Kwon
501 N. Crescent Way
Anaheim, CA 92801
Phone: 714-999-3511
Email: kwon_a@auhsd.us

Contractor

Dr. June Ahn
Attn: June Ahn
14 Perkins Ct.
Irvine, CA 92617
Phone: 323-244-5680
Email: june.ahn@uci.edu

Any notice sent by overnight delivery service shall be effective the business day next following delivery thereof to the overnight delivery service. Any notice given by mail shall be effective three (3) days after deposit in the United States mail.

- 22. Entire Agreement.** This Agreement constitutes the entire agreement between the Parties and supersedes all prior discussions, negotiations, and agreements, whether oral or written. This Agreement may be amended or modified only by a written instrument executed by both Parties.
- 23. Governing Law.** This Agreement shall be governed by, and the rights, duties and obligations of the Parties shall be determined and enforced in accordance with, the laws of the State of California. The Parties further agree that any action or proceeding

brought to enforce the terms and conditions of this Agreement shall be maintained in Orange County, California.

- 24. Waiver.** The waiver by either party of any breach of any term, covenant, or condition herein contained shall not be deemed to be a waiver of such term, covenant, condition, or any subsequent breach of the same or any other term, covenant, or condition herein contained.
- 25. Severability.** If any term, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired, or invalidated in any way.
- 26. Counterparts.** This Agreement may be executed in multiple counterparts, each of which when so executed and delivered shall be deemed an original, and such counterparts together shall constitute one and the same instrument. For purposes hereof, a facsimile or emailed copy of this Agreement, including the signature pages hereto, shall be deemed an original, and each party agrees that it will not contest the validity of the execution of this Agreement solely on the basis of any signature being a facsimile or electronic copy.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the date indicated below.

Anaheim Union High School District

Date: 1/17/25


By: _____

Print Name: Dr. Jaron Fried

Title: Assistant Superintendent, Ed. Division

Dr. June Ahn

Date: 12/12/2024

By:  _____

Print Name: June Ahn

Title: Independent Contractor

EXHIBIT A

Provide a detailed description of services that shall be provided, the nature of the qualifications of the Contractor, the location of the services to be provided, and the recipients or benefactors of the services:

Contractor shall:

Dr. Ahn on behalf of OCEAN will conduct focus group sessions with staff, students, and parents to get input on the reflection tool, ai analysis, and dashboard reporting. The objective is to create a tool and dashboard that is an indicator of 5Cs and actionable for the staff member, student, and parent.

CONTRACT ID NUMBER: _____

ANAHEIM UNION HIGH SCHOOL DISTRICT
INDEPENDENT CONTRACTOR SERVICES AGREEMENT

This Independent Contractor Services Agreement ("Agreement") is made as of the 16th day of January 2025, between the Anaheim Union High School District ("District") and The American AI Forum d.b.a. The AI Education Project (hereinafter, "aiEDU", a 501(c)(3) nonprofit organization incorporated in Illinois ("aiEDU") ("Contractor") (each a party, collectively, "Parties").

WHEREAS, the District is authorized by Section 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if those persons are specially trained and experienced and competent to perform the special services required; and

WHEREAS, the District is in need of such special services and advice; and

WHEREAS, the Contractor warrants that it is specially trained and experienced and competent to perform the special services required by the District outside the usual course of the District's business; and

WHEREAS, the Contractor agrees to perform the services described in this Agreement in accordance with the standards of its profession, to the District's satisfaction, and in accordance with this Agreement.

NOW, THEREFORE, the Parties agree as follows:

1. **Services.** The detailed description of services that shall be provided, the nature of the qualifications of the Contractor, the location of the services to be provided, and the recipients or benefactors of the services is described in Exhibit "A" attached hereto and incorporated herein by this reference ("Services"). In the event of any conflict between the terms of the body of this Agreement and language set forth Exhibit A, the terms of the body of the Agreement shall govern. Contractor will provide the Services to the District during the Term.
2. **Term.** The term for services pursuant to this Agreement is from January 6, 2025 through July 31, 2025.
3. **Submittal of Documents.** The Contractor shall not commence the Services under this Agreement until the Contractor has submitted and the District has approved the following:
 - ☒ Signed Agreement
 - ☒ Insurance Certificate(s) and Endorsements (Section 10)
 - ☒ Criminal Background Investigation Certification(s) (Section 16)
4. **Compensation. Philanthropic Grant Provision:** For the purposes of this specific contract, a philanthropic grant has been awarded which specifically allocates funds to cover the compensation for aiEDU's services for the Term of January 6, 2025 ("Effective Date") and continue until July 31, 2025. Accordingly, aiEDU shall invoice the grantor directly for the agreed compensation.

- 5. Independent Contractor.** Contractor is customarily engaged in an independently established trade, occupation or business of the same nature, as that of the Services, and in the performance of this Agreement, shall be and act as an independent contractor. Contractor understands and agrees that Contractor and all of Contractor's employees shall not be considered officers, employees, agents, partners, or joint venturers of the District, and are not entitled to benefits of any kind or nature normally provided employees of the District and/or to which District's employees are normally entitled, including, but not limited to, State Unemployment Compensation or Worker's Compensation. Contractor shall assume full responsibility for payment of all federal, state and local taxes or contributions, including unemployment insurance, workers' compensation, social security, and income taxes with respect to Contractor's employees.
- 6. Materials.** Contractor shall furnish, at Contractor's own expense, all labor, materials, equipment, supplies and other items necessary to complete the Services to be provided pursuant to this Agreement.
- 7. Standard of Care.** Contractor's Services will be performed, findings obtained, and reports and recommendations prepared in accordance with generally and currently accepted principles and practices of Contractor's profession for services to California school districts. District will not control or direct performance of the work under the Agreement or in fact.
- 8. Audit.** Contractor shall establish and maintain books, records, and systems of account, in accordance with generally accepted accounting principles, reflecting all business operations of Contractor transacted under this Agreement. Contractor shall retain these books, records, and systems of account during the Term of this Agreement and for three (3) years thereafter.
- 9. Indemnification.** To the furthest extent permitted by California law, Contractor shall, at Contractor's sole expense, defend, indemnify, and hold harmless the District and its agents, representatives, officers, consultants, employees, trustees, and volunteers (the "indemnified parties") from any and all demands, losses, liabilities, claims, suits, and actions (the "claims") of any kind, nature, and description, including, but not limited to, personal injury, death, property damage, and consultants' and/or attorneys' fees and costs, directly or indirectly arising out of, connected with, or resulting from the performance of the Agreement or from any activity, work, or thing done, permitted, or suffered by the Contractor in conjunction with this Agreement, unless the claims are caused wholly by the sole negligence or willful misconduct of the indemnified parties. The District shall have the right to accept or reject any legal representation that Contractor proposes to defend the indemnified parties.
- 10. Insurance.**

 - 10.1** The Contractor shall procure and maintain at all times it performs any portion of the Services the following insurance with minimum limits equal to the amount indicated below.

 - 10.1.1** General Liability. One Million Dollars (\$1,000,000) combined single limit per occurrence for bodily injury, personal injury, and property damage in the form of Comprehensive General Liability and Contractual Liability. If Commercial General Liability, or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to each location, or the general aggregate limit shall be twice the required occurrence limit.

10.1.2 Is this Contractor providing services directly to students? Yes ☐ No ☒ X
 For services that are provided directly to students, Sexual Abuse/Molestation coverage must be included under General Liability or obtained in a separate policy and identified under "Other" coverage of Certificate of Insurance or by indicating in Description of Operations/Special Provisions that Sexual Abuse/Molestation coverage is not excluded and provide policy exclusion pages. If Sexual Abuse/Molestation coverage is added by Endorsement to the General Liability policy, Contractor must provide proof of Endorsement. Such coverage shall be in an amount of not less than \$1,000,000 per occurrence; \$2,000,000 general aggregate.

10.2 Other Insurance Provisions. The Contractor shall not commence performing any portion of the Services until all required insurance has been obtained and certificates indicating the required coverages have been delivered to the District and approved by the District. The Certificates and insurance policies shall include the following:

- 10.2.1 A clause stating: "This policy shall not be canceled or reduced in required limits of liability or amounts of insurance until notice has been mailed to the District, stating date of cancellation or reduction. Date of cancellation or reduction shall not be less than thirty (30) days after date of mailing notice."
- 10.2.2 An endorsement stating that the District and its agents, representatives, employees, trustees, officers, consultants, and volunteers are named additional insureds under all policies except Workers' Compensation Insurance, Professional Liability, and Employers' Liability Insurance. An endorsement shall also state that Contractor's insurance policies shall be primary to any insurance or self-insurance maintained by District.
- 10.2.3 All policies shall be written on an occurrence form.
- 10.2.4 The Contractor's insurance shall apply separately to each insured against whom a claim is made or suit is brought, except with respect to the limits of the insurer's liability.
- 10.2.5 Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A: VII, unless otherwise acceptable to the District.

11. Compliance With Laws. Contractor shall observe and comply with all rules and regulations of the governing board of the District and all federal, state, and local laws, ordinances and regulations. Contractor shall give all notices required by any law, ordinance, rule, or regulation bearing on conduct of the Services as indicated or specified. If Contractor observes that any of the Services required by this Agreement is at variance with any such laws, ordinance, rules, or regulations, Contractor shall notify the District, in writing, and, at the sole option of the District, any necessary changes to the scope of the Services shall be made and this Agreement shall be appropriately amended in writing, or this Agreement shall be terminated effective upon Contractor's receipt of a written termination notice from the District. If Contractor performs any Services that are in violation of any laws, ordinances, rules, or regulations, without first notifying the District of the violation, Contractor shall bear all costs arising therefrom.

- 12. Permits/Licenses.** Contractor and all Contractor's employees or agents shall secure and maintain in force such permits and licenses as are required by law in connection with the furnishing of Services pursuant to this Agreement.
- 13. Safety and Security.** Contractor is responsible for maintaining safety in the performance of this Agreement. Contractor shall be responsible to ascertain from the District the rules and regulations pertaining to safety, security, and driving on school grounds, particularly when children are present.
- 14. Employment With Another Public Agency.** Contractor, if an employee of another public agency, agrees that Contractor will not receive salary or remuneration, other than vacation pay, as an employee of another public agency for the actual time in which Services are actually being performed pursuant to this Agreement.
- 15. Anti-Discrimination.** It is the policy of the District that in connection with all work performed under contracts there be no discrimination against any employee engaged in the work because of race, color, ancestry, national origin, religious creed, physical disability, medical condition, marital status, sexual orientation, gender, or age and therefore the Contractor agrees to comply with applicable Federal and California laws including, but not limited to the California Fair Employment and Housing Act beginning with Government Code section 12900 and Labor Code section 1735. In addition, the Contractor agrees to require like compliance by all its subcontractor(s).
- 16. Fingerprinting of Employees.** Is this Contractor providing services directly to students? Yes ☐ No ☒ For services that are provided directly to students, the Contractor shall comply with the provisions of Education Code section 45125.1 regarding the submission of employee fingerprints to the California Department of Justice and the completion of criminal background investigations of its employees if the Contractor has any significant contact with pupils. The Contractor shall not permit any employee to have any contact with District pupils until such time as the Contractor has verified in writing to the governing board of the District that the employee has not been convicted of a felony, as defined in Education Code section 45122.1.
- 17. Assignment/Subcontract.** The obligations of the Contractor pursuant to this Agreement shall not be assigned by the Contractor.
- 18. Termination.** District may at any time for any reason terminate this Agreement. Written notice by the District's superintendent shall be sufficient to stop further performance of services by Contractor. The notice shall be deemed given when received or no later than three days after the day of mailing, whichever is sooner.
- 19. Limitation of District Liability.** Notwithstanding any other provision of this Agreement, in no event, shall District be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect or incidental damages, including, but not limited to, lost profits or revenue, arising out of or in connection with this Agreement for the Services performed in connection with this Agreement.
- 20. Confidentiality.** The Contractor and all Contractor's agents, personnel, employee(s), and/or subcontractor(s) shall maintain the confidentiality of all District information received in the course of performing the Services. This requirement to maintain confidentiality shall extend beyond the termination of this Agreement.
- 21. Notice.** Any notice required or permitted to be given under this Agreement shall be deemed to have been given, served, and received if given in writing and either personally delivered or deposited in the United States mail, registered or certified mail,

CONTRACT ID NUMBER: _____

postage prepaid, return receipt required, or sent by overnight delivery service, addressed as follows:

District

Anaheim Union High School District
Attn: Jaron Fried (Asst. Sup. of Ed. Services)
Copy: Seema Sidhu (sidhu_s@auhsd.us)
501 N. Crescent Way
Anaheim, CA 92801
Email: fried_j@auhsd.us

Contractor

The AI Education Project: aiEDU
Attn: Loni Mahanta (COO & GC)
Street Address: 95 3rd Street, 2nd FL
City State Zip: San Francisco, CA 94115
Email: loni@aiedu.org

Any notice sent by overnight delivery service shall be effective the business day next following delivery thereof to the overnight delivery service. Any notice given by mail shall be effective three (3) days after deposit in the United States mail.

- 22. Entire Agreement.** This Agreement constitutes the entire agreement between the Parties and supersedes all prior discussions, negotiations, and agreements, whether oral or written. This Agreement may be amended or modified only by a written instrument executed by both Parties.
- 23. Governing Law.** This Agreement shall be governed by, and the rights, duties and obligations of the Parties shall be determined and enforced in accordance with, the laws of the State of California. The Parties further agree that any action or proceeding brought to enforce the terms and conditions of this Agreement shall be maintained in the Orange County, California.
- 24. Waiver.** The waiver by either party of any breach of any term, covenant, or condition herein contained shall not be deemed to be a waiver of such term, covenant, condition, or any subsequent breach of the same or any other term, covenant, or condition herein contained.
- 25. Severability.** If any term, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired, or invalidated in any way.

CONTRACT ID NUMBER: _____

- 26. Counterparts.** This Agreement may be executed in multiple counterparts, each of which when so executed and delivered shall be deemed an original, and such counterparts together shall constitute one and the same instrument. For purposes hereof, a facsimile or emailed copy of this Agreement, including the signature pages hereto, shall be deemed an original, and each party agrees that it will not contest the validity of the execution of this Agreement solely on the basis of any signature being a facsimile or electronic copy.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the date indicated below.

Anaheim Union High School District

Date: 1/17/25

By: _____

Print Name: Jaron Fried

Its: Asst. Sup of Education Services

The AI Education Project: aiEDU

Date: November 13, 2024

By: 

Print Name: Loni Mahanta

Its: Chief Operating Officer & General Counsel

CONTRACT ID NUMBER: _____

Exhibit A

SEE ATTACHED

The AI Education Project (aiEDU)

aiEDU/Anaheim Union High School District (AUHSD)

Scope of Work Proposal 2024-2025

About aiEDU

The AI Education Project (aiEDU) is a non-profit devoted to making sure that all students are ready to live, work and thrive in a world where AI is everywhere. We work with education systems to advance AI literacy and AI readiness through high quality curriculum, professional development, and strategic partnerships with states, school districts, and other systems.

Learn more at aiEDU.org.

District Partnership Impact Goals and Services

Our goal is to partner with the Anaheim Union High School District to support their response to the Orange County Grand Jury’s recommendations for appropriate use of AI and support the district in building AI readiness.

Services	Notes
<p>Strategic Advisory</p> <p>Goal: aiEDU will support AUHSD in developing a strategic approach to AI readiness that is human-centered, focused on AI literacy, and consistent with aiEDU’s theory of change. aiEDU will:</p> <ul style="list-style-type: none">• Provide ongoing thought partnership as AUHSD implements the recommendations of the Grand Jury’s report.• Assess AUHSD’s general readiness using aiEDU’s AI Readiness Rubric.• Support AUHSD with stakeholder awareness building campaigns through newsletters, parent sessions, etc.• Support AUHSD in developing a safe use policy.• Co-facilitate and help build an AI readiness task force/workgroup. The workgroup will focus on:	<p>AUHSD and aiEDU will work together to refine the exact strategic advisory support that will be most helpful.</p>

<ul style="list-style-type: none"> ○ Creating a district-specific vetting tool for implementing AI tools. ○ Reviewing any existing district policies that need to be updated to align with AI readiness strategy. ○ Providing feedback on a safe use policy in preparation for approval by the Board. ○ Monitoring progress and providing feedback on implementation. 	<p>\$40,000</p>
<p>Integrated Professional Learning</p> <p>Goal: Train school leaders, teachers, and administrators using aiEDU professional learning materials. aiEDU will:</p> <ul style="list-style-type: none"> ● Offer 4 already developed professional learning sessions for teachers to start building awareness of AI literacy across the district. (We propose offering sessions 1 and 6 twice each. See below for a description of sessions 1 and 6.) ● Offer 2 already developed professional learning sessions for school leaders. (We propose offering session 1 twice.) 	<p>aiEDU will work with AUHSD to determine the exact course offerings.</p> <p>aiEDU is in the process of building professional learning sessions to support specific student populations such as English Learners and students with special needs. aiEDU will keep AUHSD informed on the launch timeline and any opportunities to collaborate, pilot, and/or provide feedback on the sessions.</p> <p>\$2,500/session for up to 50 participants</p> <p>\$15,000 total</p>
<p>Professional Learning Community (teachers)</p> <p>Goal: Co-facilitate a teacher PLC to enhance teaching skills and</p>	

<p>improve student learning focused on AI literacy. The PLC will focus on:</p> <ul style="list-style-type: none"> • Implementing aiEDU's curricular resources and discussing student learning. • Using these three main questions to guide the PLC: <ul style="list-style-type: none"> ○ What do we want students to learn? ○ How will we know if they have learned it? ○ What will we do if they have not learned it, or if they already know it? 	\$30,000
<p>Progress Monitoring (yearly)</p> <p>Goal: Ensure regular data sharing and coordination towards larger partnership objectives.</p> <ul style="list-style-type: none"> • Quarterly check-ins with leadership and regular communication. 	\$5,000/year
Total of all services proposed	\$90,000

Appendix:

Curricular & Professional Learning Offerings

Curricular Materials

aiEDU currently offers four free [learning products](#):

- [AI Snapshots](#) — 180, 5-minute warmup activities aligned to core subjects
- [Intro to AI](#) — 10 week course where students build an AI model on Hugging Face
- *Project Dashboard* — Growing suite of 8+ projects ranging 30m – 5hrs
 - [Project Dashboard: The 29 AIs of Washington D.C.](#)
 - [Project Dashboard: Artificial Common Sense](#)
 - [Project Dashboard: Deepfake PSA](#)
 - [Project Dashboard: Facial Recognition for Good Evil and Everything in Between](#)

- [Project Dashboard: Highway to Autonomy](#)
- [Project Dashboard: Interspecies Communication App](#)
- [Project Dashboard: Interview with ChatGPT](#)
- [Project Dashboard: Picturing the Future of Medicine](#)

Professional Learning

Since launch, aiEDU has led training programs, seminars, and workshops for more than 10,000 educators and administrators. We offer professional learning and facilitate communities of practice designed to increase awareness, knowledge and skills around implementing AI Literacy instruction. Our Professional Learning takes several forms:

Free Public Webinars

- Monthly Webinars on AI Literacy available to all
- Schedule available on our website: www.aiedu.org/professional-learning

Professional Learning Sessions:

Session	Description
AI for Educators: Building Your Why (Session 1)	In this session K-12 teachers will gain a foundational understanding of AI, explore its relevance in today's classrooms, and discover the importance of AI literacy for both educators and students. Participants will engage in discussions and activities that illuminate the 'why' behind AI readiness, empowering them to articulate its significance in their educational contexts.
AI for Educators: AI Foundations (Session 2)	Designed for K-12 educators, participants will gain a clear understanding of machine learning fundamentals, exploring how data shapes AI systems and the crucial role of bias in their development and outputs. Engage with practical guidelines for responsible AI use in the classroom, empowering both yourself and your students to navigate this transformative technology.
AI for Educators: Concept to Curriculum (Session 3)	This session is designed to empower K-12 educators with the knowledge and tools to integrate AI literacy into their existing curriculum. In addition, participants will learn practical strategies for effectively and safely incorporating AI across subjects as well as addressing key concerns such

	as establishing rules for appropriate AI use by students (e.g., when to use it, how to cite use, ensure original work) and teaching students to critically evaluate AI-generated content.
AI for Educators: Enhancing Your Practice (Session 4)	This session focuses on how K-12 educators can use generative AI to enhance their teaching practices. Participants will learn guidelines for when and how (and when not) to best use AI to support them in teaching tasks, with particular attention to student data privacy and potential bias pitfalls.
AI for Educators: An AI-Powered Future (Session 5)	This session is a journey to understand the transformative power of artificial intelligence beyond K-12 education. Participants will explore current AI applications across industries, examine the evolving skill requirements for future workforces, and analyze the broader societal implications of widespread AI adoption. Through interactive discussions and hands-on activities, teachers will engage with strategies to support building key competencies students need to thrive in an AI-driven world.
AI for Educators: aiEDU Curricular Resources (Session 6)	This session will take a deeper dive into the free aiEDU curricular materials, empowering you to build AI literacy among your students. Learn to effectively integrate AI Snapshots, navigate the Project Dashboard, and implement Flexplans to create dynamic, technology-enhanced learning experiences. By the end of this session, you'll have a concrete plan to incorporate AI literacy into your curriculum, preparing your students for the AI-driven future.
Educator Series Overarching Objectives: <ol style="list-style-type: none"> 1. Develop a foundational understanding of AI and its applications in education <i>Participants will gain knowledge of AI concepts and terminology, and explore the potential benefits and challenges of AI in educational settings.</i> 2. Acquire practical skills to integrate AI and AI-related concepts into the curriculum <i>Educators will begin to design and implement AI-enhanced learning experiences,</i> 	

- incorporate AI literacy skills into their teaching, and use AI tools to support student learning.*

3. *Foster a critical perspective on the ethical implications, bias, and future impact of AI in education Participants will think critically about the responsible use of AI in education, including issues of bias, privacy, security, and equal access. They will also consider the potential impact of AI on the future of education and the job market.*

4. *Leverage the human advantage.*

Leader Professional Learning Sessions:

Session	Objectives
AI for Leaders, Building Your Why (Session 1) Designed for building and district leaders	In this session, administrators will gain a foundational understanding of AI, explore its relevance in today's educational landscape, and discover the importance of AI literacy for educators, students, and school systems. Participants will engage in strategic discussions and activities that illuminate the 'why' behind AI readiness, empowering them to articulate its significance across their educational institutions. This session will equip administrators with insights to guide policy decisions, support teacher professional development, and foster an AI-ready school culture that prepares students for an AI-driven future.
AI for Leaders, AI Teaching & Learning (Session 2) Designed for building leaders	A jam-packed, comprehensive session designed to equip educational leaders with essential knowledge and skills in artificial intelligence literacy. Participants will explore AI's role in the classroom, gaining practical insights into its implementation while addressing parent and community concerns. Leaders will also examine how system policies and guidance influence AI literacy across students, teachers, and the broader community, empowering them to make informed decisions in this rapidly evolving educational landscape.

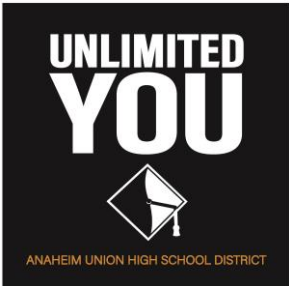
<p>AI for Leaders, AI Policies and Systems (Session 3)</p> <p>Designed for district leaders</p>	<p>In this intensive session participants will exchange insights on current AI implementations and future plans, gaining valuable perspectives from peers across districts. Through an examination of real-world case studies, we'll uncover best practices for building support systems that foster AI innovation at a district-wide level. By the end of this session, leaders will be equipped with the knowledge and tools necessary to navigate the challenges and opportunities presented by AI in education, enabling them to craft forward-thinking policies and drive meaningful change in their districts.</p>
<p>Leader Series Overarching Objectives</p> <ol style="list-style-type: none">1. Develop an understanding of artificial intelligence, its implications for education, and the importance of AI literacy for students, teachers, and administrators.2. Explore practical applications of AI in the classroom and learn strategies for building literacy among key stakeholders.3. Assess current district readiness for AI implementation and create a 12-month plan for integrating AI into the school system.4. Examine case studies of successful AI implementation in education to drive system-wide innovation in the age of AI. <p>*Sessions can be offered individually or combined into a learning series</p>	

Declaring Certain Equipment as Unusable, Obsolete, and/or Out-of-Date and Ready for Sale, or Destruction	
Quantity	Description
13	Computer Desktop
12	Computer Monitor
3	Document Camera
161	Laptop Chromebook
6	POS Terminal
67	Printer
33	Projector
5	Smartboard
1	Speaker System Juno

**Declaring Certain Books as Unusable, Obsolete,
and/or Out-of-Date and Ready for Sale, or Destruction**

EXHIBIT N

Description	Quantity	Publication Date	General Condition	Reason For Disposition	Compliant Y/N
Library					
Library Books Misc.	300	Outdated	Fair	Obsolete	No To Be Sold
English					
Reading For Writers	38	Outdated	Fair	Obsolete	No To Be Sold
The Writers Presence	38	Outdated	Fair	Obsolete	No To Be Sold



DONATIONS

January 16, 2025

<u>Location</u>	<u>Donated By</u>	<u>Item</u>
AUHSD	Don Krotee, Architect	\$6,000-District Office
	Farmers & Merchants Bank	\$10,000- AIME Program
	Mr. Helton	Adapt12 Station (portable charging station), District Office
	PJHM Architects	\$500, Staff Recognition

ANAHEIM UHSD
PURCHASE ORDER DETAIL REPORT BY VENDOR NAME
BOARD OF TRUSTEES MEETING 01/16/2025

EXHIBIT P
FROM 12/09/2024 TO 01/05/2025

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
U64R1195	A 1 FENCE COMPANY	2,986.00	2,986.00	0128232081 5610	CY/FENCE/MO / REPAIRS/MAINT - O/S SERVICES
U64A0253	A AND V CONTRACTORS INC.	219,700.00	219,700.00	4221733185 6299	WE/FACILITIES COLSOLIDATION / CONSTRUCTION
U64C0046	A1 TRANSMISSION SERVICE	3,400.00	3,400.00	0114114072 4370	WAREHOUSE/GENL ADM / REPAIRS - EQUIPMENT
U64R1209	AARDVARK CLAY AND SUPPLIES INC	540.65	540.65	0135000915 4410	DA/LCFF-CONCENTRATION/VAPA / EQUIPMENT -
U64R1269	AARDVARK CLAY AND SUPPLIES INC	77.32	77.32	0120439015 4310	AN/PROP 28:ARTS AND MUSIC/VAPA /
U64X0458	AARDVARK CLAY AND SUPPLIES INC	380.00	380.00	0121439015 4310	WE/PROP 28:ARTS AND MUSIC/VAPA /
U64R1185	ACCUTRAIN CORP	1,500.00	1,500.00	0168381010 5210	GI/TITLE I/INSTR / TRAVEL AND CONFERENCE
U64R1193	ADI	2,174.60	2,174.60	0138231081 4410	BALL/ELECTRIC/MO / EQUIPMENT - NON-
U64T0373	ADORAMA	5,347.91	271.42	0140439015 4310	SO/PROP 28:ARTS AND MUSIC/VAPA /
			5,076.49	0140439015 4410	SO/PROP 28:ARTS AND MUSIC/VAPA / EQUIPMENT -
U64A0252	ALLIANCE OF SCHOOLS FOR COOPER	144,000.00	144,000.00	6900690060 5462	HEALTH AND WELF/ENTERP / INSURANCE - LIFE
U64R1202	AMAZON CAPITAL SERVICE	190.65	190.65	0137439015 4310	SY/PROP 28:ARTS AND MUSIC/VAPA /
U64R1212	AMAZON CAPITAL SERVICE	976.54	976.54	0117751110 4110	IS/DUAL ENROLLMENT/INSTR / APPROVED
U64R1222	AMAZON CAPITAL SERVICE	108.70	108.70	0125591510 4310	KA/LOCAL GIFTS/GRANTS/INSTR / INSTRUCTIONAL
U64R1223	AMAZON CAPITAL SERVICE	1,809.50	1,809.50	0123439015 4310	SA/PROP 28:ARTS AND MUSIC/VAPA /
U64R1234	AMAZON CAPITAL SERVICE	139.54	139.54	0168000910 4310	GI/LCFF-CONCENTRATION/INSTR / INSTRUCTIONAL
U64R1251	AMAZON CAPITAL SERVICE	301.47	301.47	0125439015 4310	KA/PROP 28:ARTS AND MUSIC/VAPA /
U64R1252	AMAZON CAPITAL SERVICE	143.25	143.25	0127393010 4310	KE/VEA-2B/INSTR / INSTRUCTIONAL MATL &
U64R1255	AMAZON CAPITAL SERVICE	204.71	204.71	0127000927 4320	KE/LCFF-CONCENTRATION/SCH ADM / OTHER
U64R1256	AMAZON CAPITAL SERVICE	86.11	86.11	0124000927 4320	LO/LCFF (EIA)/SCH ADMIN / OTHER OFFICE/MISC
U64T0378	AMAZON CAPITAL SERVICE	140.60	140.60	0104104072 4320	CERT HR/GENL ADM / OTHER OFFICE/MISC SUPPLIE
U64R1245	AMTEC	600.00	600.00	0106106072 5810	BUSINESS/GENL ADM / NON-INSTRUCTIONAL PROF
U64T0370	APPLE INC	1,198.25	1,198.25	0127393010 4410	KE/VEA-2B/INSTR / EQUIPMENT - NON-CAPITALIZED

ANAHEIM UHSD
PURCHASE ORDER DETAIL REPORT BY VENDOR NAME
BOARD OF TRUSTEES MEETING 01/16/2025

FROM 12/09/2024 TO 01/05/2025

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
U64R1204	AVID CENTER	450.00	450.00	0120024010 5210	ANAHEIM/MATH/INSTR / TRAVEL AND CONFERENC
U64A0257	AWARENESS IN MOTION LLC	2,564.50	2,564.50	0134385010 4310	WA/TITLE IV/INSTR / INSTRUCTIONAL MATL &
U64T0369	B AND H PHOTO VIDEO INC	1,755.04	1,755.04	0127393010 4310	KE/VEA-2B/INSTR / INSTRUCTIONAL MATL &
U64T0384	B AND H PHOTO VIDEO INC	1,623.99	1,623.99	0135381110 4410	DA/TITLE I - PARENTING / EQUIPMENT - NON-
U64T0389	B AND H PHOTO VIDEO INC	157.81	157.81	0125439015 4310	KA/PROP 28:ARTS AND MUSIC/VAPA /
U64R1228	B AND M LAWN AND GARDEN INC	1,189.55	1,189.55	0111222081 4410	OPERATIONS - GROUNDS / EQUIPMENT - NON-
U64R1275	BACH COMPANY, THE	397.28	397.28	0124000910 4310	LO/LCFF-CONCENTRATION/INSTR / INSTRUCTIONAL
U64R1225	BAVCO	5,738.63	909.68	0110239081 4355	MAINTENANCE/PLUMB/MO / MAINTENANCE
			4,828.95	0110239081 4410	MAINTENANCE/PLUMB/MO / EQUIPMENT - NON-
U64T0376	BDJ TECH	47,745.93	47,745.93	0108750410 6490	IT/TECHNOLOGY/INSTR / EQUIPMENT - OTHER
U64R1267	BEAT BY BEAT PRESS	395.00	395.00	0144000915 4310	LEX/LCFF-CONCENTRATION/VAPA / INSTRUCTIONAL
U64R1292	BLACKOUT EZ LLC	2,070.05	2,070.05	0127140027 4320	KE/SCH ADM / OTHER OFFICE/MISC SUPPLIES
U64R1192	BLICK ART MATERIALS LLC	504.62	504.62	0120439015 4310	AN/PROP 28:ARTS AND MUSIC/VAPA /
U64R1264	BLICK ART MATERIALS LLC	1,070.65	234.51	0135000915 4310	DA/LCFF-CONCENTRATION/VAPA / INSTRUCTIONAL
			836.14	0135000915 4410	DA/LCFF-CONCENTRATION/VAPA / EQUIPMENT -
U64R1276	BLICK ART MATERIALS LLC	2,822.35	2,822.35	0128439015 4310	CY/PROP 28:ARTS AND MUSIC/VAPA /
U64R1277	BLICK ART MATERIALS LLC	3,455.96	3,455.96	0138439015 4310	BA/PROP 28:ARTS AND MUSIC/VAPA /
U64R1278	BLICK ART MATERIALS LLC	4,296.96	4,296.96	0125439015 4310	KA/PROP 28:ARTS AND MUSIC/VAPA /
U64R1279	BLICK ART MATERIALS LLC	2,505.06	2,505.06	0125439015 4310	KA/PROP 28:ARTS AND MUSIC/VAPA /
U64R1280	BLICK ART MATERIALS LLC	2,922.27	2,922.27	0125439015 4310	KA/PROP 28:ARTS AND MUSIC/VAPA /
U64R1213	BLOOMSBURY PUBLISHING	3,033.30	3,033.30	0142000910 5880	OX/LCFF-CONCENTRATION/INSTR / OTHER
U64T0386	BLUUM USA INC.	7,758.00	7,758.00	0128000910 4410	CY/LCFF-CONCENTRATION/INSTR / EQUIPMENT -
U64R1285	BOOMERANG PROJECT	7,700.00	7,700.00	0121000910 5210	WE/LCFF-CONCENTRATION/INSTR / TRAVEL AND

ANAHEIM UHSD
PURCHASE ORDER DETAIL REPORT BY VENDOR NAME
BOARD OF TRUSTEES MEETING 01/16/2025

FROM 12/09/2024 TO 01/05/2025

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
U64R1294	BOSS GRAPHICS INC	10,025.00	9,275.00	0124025040 5610	LOARA/ASB/ANCIL / REPAIRS/MAINT - O/S SERVICE
			750.00	0124025040 5620	LOARA/ASB/ANCIL / RENTALS/OPERATING LEASES
U64C0043	BREAKER DEPOT INC	754.25	754.25	0120231081 4410	ANAHEIM/ELECTRIC/MO / EQUIPMENT - NON-
U64T0374	BREAKOUT EDU	198.00	198.00	0122546910 5880	MAG/SWP K12 PATHWAY(ROUND 5) / OTHER
U64R1231	BRIDGEPORT GOLF CARS	14,169.13	14,169.13	0124000010 6490	LOARA/INSTR / EQUIPMENT - OTHER
U64R1254	BSN SPORTS	9,995.36	9,995.36	0120028040 4310	AN/ATHLET/ANCILLARY / INSTRUCTIONAL MATL &
U64R1229	BSN SPORTS LLC	500.64	500.64	0123028040 4310	SA/ATHLET/ANCILL / INSTRUCTIONAL MATL &
U64R1230	BSN SPORTS LLC	482.68	482.68	0120028010 4310	ANAHEIM/ATHLET/INSTR / INSTRUCTIONAL MATL &
U64R1207	BUREAU OF EDUCATION AND RESEAR	295.00	295.00	0137381010 5210	SY/ECIA1/INSTR / TRAVEL AND CONFERENCE
U64R1283	CADA CENTRAL	1,050.00	1,050.00	0121000910 5210	WE/LCFF-CONCENTRATION/INSTR / TRAVEL AND
U64R1190	CALIFORNIA AUTO REFRIGERATION	1,517.84	1,517.84	0179113036 4376	GARAGE/TRANS-REG ED/TRANSPORT / TRANS
U64X0457	CALIFORNIA AUTO REFRIGERATION	5,000.00	5,000.00	0179113036 4376	GARAGE/TRANS-REG ED/TRANSPORT / TRANS
U64X0464	CALIFORNIA YELLOW CAB	20,000.00	20,000.00	0160753510 5870	SCHL MNTL/LCFF/INSTR / PUPIL TRANSPORTATION
U64R1249	CCIS	7,790.00	7,790.00	0161381010 5210	PO/TITLE I/INSTR / TRAVEL AND CONFERENCE
U64R1074	CENGAGE LEARNING	648.03	648.03	0117751110 4310	IS/DUAL ENROLLMENT/INSTR / INSTRUCTIONAL
U64C0050	CLEAN OUT KINGS	160,000.00	160,000.00	0128239081 6156	CY/PLUMB/MO / OTHER COSTS
U64R1226	CLEAN OUT KINGS	5,280.00	5,280.00	0140239081 5610	SOUTH/PLUMB/MO / REPAIRS/MAINT - O/S SERVICE
U64R1244	COALITION FOR ADEQUATE SCHOOL	148.00	148.00	0156156072 5210	FACILITIES/GENL ADM / TRAVEL AND CONFERENCE
U64T0381	CODEMONKEY STUDIO	3,000.00	3,000.00	0140393010 5880	VEA IIA/SOUTH/FIXED ASSETS / OTHER OPERATING
U64S0113	COMPLETE OFFICE OF CA	246.96	246.96	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
U64S0114	COMPLETE OFFICE OF CA	724.19	724.19	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
U64X0460	COMPREHENSIVE DRUG TESTING INC	9,000.00	9,000.00	0105105072 5810	CLASS HR/GENL ADM / NON-INSTRUCTIONAL PROF
U64R1196	COSCO FIRE PROTECTION INC	997.10	997.10	0120230081 5610	ANAHEIM/GENERAL/MO / REPAIRS/MAINT - O/S

ANAHEIM UHSD
PURCHASE ORDER DETAIL REPORT BY VENDOR NAME
BOARD OF TRUSTEES MEETING 01/16/2025

FROM 12/09/2024 TO 01/05/2025

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
U64R1271	DEMIDEC CORPORATION	996.69	996.69	0127086010 5880	KE/ACADEMIC DECATHALON / OTHER OPERATING
U64R1205	DEPARTMENT OF INDUSTRIAL RELAT	67,459.09	67,459.09	6800680060 5811	WORKERS COMP/ENTERP / ADMIN FEE - WORKERS
U64A0258	DIGITAL PROMISE GLOBAL	3,500.00	3,500.00	0102102071 5310	SUPT/BRD SUPT / DUES AND MEMBERSHIPS
U64R1221	DISCOUNT MOVERS INC	61,500.00	61,500.00	4221733185 6274	WE/FACILITIES COLSOLIDATION / CONSTRUCTION
U64X0462	EASY ICE LLC	4,500.00	4,500.00	0114114072 5610	WAREHOUSE/GENL ADM / REPAIRS/MAINT - O/S
U64R1295	ECONOMY RENTALS INC	198.19	198.19	0120751640 5620	AN/ATHLETICS/ANCIL / RENTALS/OPERATING
U64R1248	ENCORE PIANO MOVING	600.00	600.00	4221733185 6274	WE/FACILITIES COLSOLIDATION / CONSTRUCTION
U64T0368	EPOWER NETWORK	2,268.00	2,268.00	0108108077 5610	INFO SYSTEM/DP / REPAIRS/MAINT - O/S SERVICES
U64R1260	FLINN SCIENTIFIC INC	177.46	177.46	0124000910 4310	LO/LCFF-CONCENTRATION/INSTR / INSTRUCTIONAL
U64T0387	FREESTYLE PHOTOGRAPHIC SUPPLIE	723.60	723.60	0127439015 4310	KE/PROP 28:ARTS AND MUSIC/VAPA /
U64X0463	FULLERTON COLLEGE	20,000.00	20,000.00	0117751110 4150	IS/DUAL ENROLLMENT/INSTR / TEXTS - STATE
U64R1233	G M BUSINESS INTERIORS	1,065.65	1,065.65	0124140027 4320	LOARA/SCH ADM / OTHER OFFICE/MISC SUPPLIES
U64R1232	GAMA CONTRACTING SERVICES	5,660.00	5,660.00	0124230081 6157	LOARA/GENERAL/MO / HAZARDOUS WASTE
U64R1286	GAMETRUCK	500.00	500.00	0132591510 5880	ORANGEVIEW/LOCAL GRANTS/GIFT / OTHER
U64A0254	GDL BEST CONTRACTORS INC	343,000.00	343,000.00	4221733185 6216	WE/FACILITIES COLSOLIDATION / BUILDING
U64R1100	GLASBY MAINTENANCE SUPPLY CO.	5,430.60	5,430.60	0100000072 4320	GEN FUND/GENL ADM / OTHER OFFICE/MISC
U64S0116	GLASBY MAINTENANCE SUPPLY CO.	26,894.40	26,894.40	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
U64C0045	GRAINGER	620.21	620.21	0110231081 4410	MAINTENANCE/ELEC/MO / EQUIPMENT - NON-
U64R1284	GRAY STEP SOFTWARE INC	525.00	525.00	0144399010 5210	TITLE II IMPR TCHR QUAL - ED / TRAVEL AND
U64R1197	HADASA'S D-SIGNS & T-SHIRTS	3,852.08	3,852.08	0131054040 4310	BR/AFTSCHL/ANCIL / INSTRUCTIONAL MATL &
U64A0251	HELPING THE BEHAVIORALLY	9,100.00	9,100.00	0117752221 5810	INSTR SVC/MECCA/INSTR SUPV / NON-
U64R1289	HIGH TECH HIGH GRADUATE SCHOOL	4,250.00	4,250.00	0175000910 5210	CVA/LCFF-CONCENTRATION/INSTR / TRAVEL AND
U64A0259	HOPSKIPDRIVE INC	159,759.00	159,759.00	0160753510 5870	SCHL MNTL/LCFF/INSTR / PUPIL TRANSPORTATION

ANAHEIM UHSD
PURCHASE ORDER DETAIL REPORT BY VENDOR NAME
BOARD OF TRUSTEES MEETING 01/16/2025

FROM 12/09/2024 TO 01/05/2025

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
U64R1217	I3-MPN LLC	250.00	250.00	0107107072 5880	ACCTG /GENL ADM / OTHER OPERATING EXPENSES
U64R1183	IMAGE APPAREL FOR BUSINESS	1,012.84	1,012.84	0152909510 4310	CPSF/SUMMER INTERNSHIP-AIM/INS /
U64A0256	INSPIRED RESOLUTIONS LICENSED	12,000.00	12,000.00	0153385210 5805	TITLE IV/SERVITE/INSTR / INSTRUCTIONAL PROF
U64X0459	J.W. PEPPER AND SON INC.	1,351.68	1,351.68	0125439015 4310	KA/PROP 28:ARTS AND MUSIC/VAPA /
U64R1298	JM AND J CONTRACTORS	4,300.00	2,150.00 2,150.00	0120230081 5610 0127230081 5610	ANAHEIM/GENERAL/MO / REPAIRS/MAINT - O/S KE/GENERAL/MO / REPAIRS/MAINT - O/S SERVICES
U64R1241	KEN GRODY FORD	77,003.67	77,003.67	0110230081 6490	MAINTENANCE/MO / EQUIPMENT - OTHER
U64R1242	KEN GRODY FORD	52,322.89	52,322.89	0110230081 6490	MAINTENANCE/MO / EQUIPMENT - OTHER
U64X0461	KEYSTONE AUTOMOTIVE INDUSTRIES	5,000.00	5,000.00	0179113036 4375	GARAGE/TRANS-REG ED/TRANSPORT /
U64R1253	KYA SERVICES	89,413.01	28,778.38 60,634.63	0121000915 6490 0121439015 6490	WE/LCFF-CONCENTRATION/VAPA / EQUIPMENT - WE/PROP 28:ARTS AND MUSIC/VAPA / EQUIPMENT -
U64R1214	LAGUNA CLAY CO.	2,000.00	2,000.00	0121439015 4310	WE/PROP 28:ARTS AND MUSIC/VAPA /
U64R1246	LIBRARY STORE INC., THE	413.74	413.74	0122000024 4315	MA/L M T / LIBRARY/MEDIA/TECH SUPPLIES
U64R1296	LINE-X OF PASADENA	1,000.00	431.00 569.00	0110230081 4346 0110230081 5610	MAINTENANCE/MO / OPERATIONS SUPPLIES - MAINTENANCE/MO / REPAIRS/MAINT - O/S SERVICE
U64T0372	LOODIS INC	149.00	149.00	0128000910 5880	CY/LCFF-CONCENTRATION/INSTR / OTHER
U64R1236	LRP PUBLICATIONS	18,762.00	18,762.00	0119283039 5880	SYS/OTHER PUPIL / OTHER OPERATING EXPENSES
U64R1215	MARCO LEARNING LLC	7,585.00	7,585.00	0121000910 5880	WE/LCFF-CONCENTRATION/INSTR / OTHER
U64T0390	MARK ENTERPRISES INC	19,500.00	19,500.00	0108108077 5880	INFO SYSTEM/DP / OTHER OPERATING EXPENSES
U64R1216	MICHAELS STORES INC & SUBS	674.66	674.66	0127393010 4310	KE/VEA-2B/INSTR / INSTRUCTIONAL MATL &
U64R1282	MICHAELS STORES INC & SUBS	201.52	201.52	0138489510 4310	BA/TUPE-COHORT J-TIER 2/INSTR / INSTRUCTIONAL
U64R1198	MIKE'S CUSTOM FLOORING INC	2,309.52	2,309.52	0127000010 5610	KE/INSTR / REPAIRS/MAINT - O/S SERVICES
U64R1290	MISSION PAVING AND SEALING INC	53,875.00	53,875.00	1424700181 6122	LOARA/GENL DM/M&O / SITE IMPV

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U64R1219	MOBILE MODULAR CONSTRUCTION IN	2,500.00	2,500.00	4035720085 6274	DALE/GENERAL/FAC / CONSTRUCTION - OTHER
U64R1273	MOREY'S MUSIC STORE	1,392.69	1,392.69	0131000915 4210	BR/LCFFF-CONCENTRATION/VAPA / BOOKS AND
U64R1211	MRS. NELSON'S BOOK COMPANY LLC	490.05	490.05	0117751110 4110	IS/DUAL ENROLLMENT/INSTR / APPROVED
U64R1270	MRS. NELSON'S BOOK COMPANY LLC	465.16	465.16	0117751110 4310	IS/DUAL ENROLLMENT/INSTR / INSTRUCTIONAL
U64R1189	MURALS FOR SCHOOLS	7,995.00	7,995.00	0142025040 5610	OXFORD/ANCIL / REPAIRS/MAINT - O/S SERVICES
U64R1259	NASCO	595.32	595.32	0131000910 4310	BR/LCFFF-CONCENTRATION/INSTR / INSTRUCTIONAL
U64R1258	OCDE	897.00	897.00	0123381010 5210	SA/TITLE I/INSTR / TRAVEL AND CONFERENCE
U64A0249	OLIVE CREST ACADEMY	62,630.00	62,630.00	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
U64R1208	ONE DAY SIGNS	725.19	725.19	0110230081 5610	MAINTENANCE/MO / REPAIRS/MAINT - O/S SERVICE
U64R1227	ORGANIC COMPOUNDS AND FOX TRUC	2,789.59	2,789.59	0111220081 4410	OPERATIONS - GENERAL / EQUIPMENT - NON-
U64R1287	ORGANIZATIONAL SERVICES INC	4,200.00	4,200.00	0152750110 5210	RESEARCH&EVA/S & C (GOAL 1.1a) / TRAVEL AND
U64R1199	PATHWAY COMMUNICATIONS LTD	4,985.00	4,985.00	0108750410 4410	IT/TECHNOLOGY/INSTR / EQUIPMENT - NON-
U64R1272	PEARSON NCS	253.56	253.56	0119271519 4310	SPEECH & LANG/SE OTHER/NSEV / INSTRUCTIONAL
U64R1220	PRINGLES DRAPERIES AND BLINDS	87,185.53	87,185.53	4221733185 6274	WE/FACILITIES COLSOLIDATION / CONSTRUCTION
U64R1194	PROFESSIONAL GLASS	1,313.23	1,313.23	0131234081 4410	BR/GLASS/MO / EQUIPMENT - NON-CAPITALIZED
U64A0232	PUBLIC ECONOMICS INC	60,000.00	60,000.00	2556710172 5810	FAC/DEVELOPER FEES/GEN ADMIN / NON-
U64T0379	RA AUTOMOTIVE SOFTWARE SOLUTIO	600.00	600.00	0179113036 5880	GARAGE/TRANS-REG ED/TRANSPORT / OTHER
U64T0366	RABBIT LASER USA LLC	12,455.27	12,455.27	0128393010 6490	CY/VEA-2B/INSTR / EQUIPMENT - OTHER
U64R1206	RAE CROWTHER COMPANY	230.12	230.12	0135750640 4310	DALE/AFTER SCHOOL/ANCIL / INSTRUCTIONAL
U64R1224	REFRIGERATION SUPPLIES DIST.	3,187.25	3,187.25	0142235081 4410	OXFORD/HVAC/MO / EQUIPMENT - NON-CAPITALIZ
U64R1293	REPUBLIC SERVICES OF SO. CALIF	143.28	143.28	0111000081 5620	MO/MO / RENTALS/OPERATING LEASES
U64R1239	RESOURCE BUILDING MATERIALS	531.74	531.74	0121028010 4310	WESTERN/ATHLET/INSTR / INSTRUCTIONAL MATL
U64R1181	ROW SIGNS & GRAPHICS	806.48	806.48	0120028040 5880	AN/ATHLET/ANCILLARY / OTHER OPERATING

ANAHEIM UHSD
PURCHASE ORDER DETAIL REPORT BY VENDOR NAME
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U64R1262	ROYALE MANAGEMENT GROUP LLC	2,694.00	2,694.00	0135385010 5880	DA/TITLE IV/INSTR / OTHER OPERATING EXPENSES
U64C0047	RWC INTERNATIONAL LTD	4,765.18	4,765.18	0179113036 4370	GARAGE/TRANS-REG ED/TRANSPORT / REPAIRS -
U64C0048	RWC INTERNATIONAL LTD	7,697.83	7,697.83	0179113036 4376	GARAGE/TRANS-REG ED/TRANSPORT / TRANS
U64R1266	SCHOLASTIC INC.	107.88	107.88	0144000910 5880	LEX/LCFF-CONCENTRATION/INSTR / OTHER
U64S0115	SCHOOL SPECIALTY INC	123.10	123.10	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
U64R1186	SEGERSTROM CENTER FOR THE ARTS	1,680.00	1,680.00	0137452510 5880	SY/CA COMM SCHOOLS/INSTR / OTHER OPERATING
U64R1188	SEGERSTROM CENTER FOR THE ARTS	2,320.00	2,320.00	0120452510 5880	ANA/CA COMM SCHOOLS/INSTR / OTHER OPERATING
U64T0375	SEHI COMPUTER PRODUCTS INC	1,185.25	1,185.25	0134000910 4310	WA/LCFF-CONCENTRATION/INSTR / INSTRUCTIONAL
U64T0382	SEHI COMPUTER PRODUCTS INC	1,691.68	1,691.68	0175000910 4310	CVA/LCFF-CONCENTRATION/INSTR /
U64T0383	SEHI COMPUTER PRODUCTS INC	721.82	721.82	0140000910 4310	SO/LCFF-CONCENTRATION/INSTR / INSTRUCTIONAL
U64T0385	SEHI COMPUTER PRODUCTS INC	1,231.58	1,185.25	0128000910 4310	CY/LCFF-CONCENTRATION/INSTR / INSTRUCTIONAL
			46.33	0128000915 4310	CY/LCFF-CONCENTRATION/VAPA / INSTRUCTIONAL
U64T0388	SEHI COMPUTER PRODUCTS INC	3,394.13	3,394.13	0132000910 4410	OR/LCFF-CONCENTRATION/INSTR / EQUIPMENT -
U64T0391	SEHI COMPUTER PRODUCTS INC	1,339.79	367.73	0153381010 4310	SP PR ADM/ECIA1/INSTR / INSTRUCTIONAL MATL &
			972.06	0153381010 4410	SP PR ADM/ECIA1/INSTR / EQUIPMENT - NON-
U64S0117	SHAMROCK SUPPLY CO.	180.80	180.80	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
U64R1247	SIERRA SCHOOL EQUIPMENT COMPAN	1,838.97	1,838.97	0122140027 4410	MA/SCH ADM / EQUIPMENT - NON-CAPITALIZED
U64R1265	SKETCHFORSCHOOLS PUBLISHING	1,589.32	1,589.32	0134439015 4310	WA/PROP 28:ARTS AND MUSIC/VAPA /
U64A0215	SOCALGRAD	344.26	344.26	0175140027 4320	CVA/INDEPENDENT STUDY/ADMIN / OTHER
U64A0255	SOCALGRAD	1,500.00	1,500.00	0172172027 4320	SAFE SCHOOLS / OTHER OFFICE/MISC SUPPLIES
U64R1243	SOCALGRAD	855.00	855.00	0168140027 4320	GI SOUTH/SCH ADM/SCH ADM / OTHER OFFICE/MISC
U64R1263	SOUTHERN CALIFORNIA VOCAL ASSO	130.00	130.00	0135439015 5880	DA/PROP 28:ARTS AND MUSIC/VAPA / OTHER
U64R1201	STAPLES ADVANTAGE	1,087.24	164.26	0163750110 4320	EL/S & C (GOAL 1.1b)/INSTR / OTHER OFFICE/MISC

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FROM 12/09/2024 TO 01/05/2025

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U64R1201	*** CONTINUED ***				
			922.98	0163750110 4410	EL/S & C (GOAL 1.1b)/INSTR / EQUIPMENT - NON-
U64R1203	STAPLES ADVANTAGE	435.95	435.95	0168447010 4310	GI/LCFF EQUITY MULTIPLIER/INST / INSTRUCTIONA
U64R1210	STAPLES ADVANTAGE	224.09	224.09	0140252011 4310	SO/MILD MODERATE/SE SEP CL/NSE /
U64R1268	STEVE WEISS MUSIC	265.32	265.32	0128439015 4310	CY/PROP 28:ARTS AND MUSIC/VAPA /
U64R1200	SUNBELT RENTALS INC.	562.20	562.20	0135230081 5620	DALE/GENERAL/MO / RENTALS/OPERATING LEASES
U64R1235	SUNBELT RENTALS INC.	1,200.20	1,200.20	0111220081 5620	OPERATIONS - GENERAL / RENTALS/OPERATING
U64T0371	SUPPLYMASTER	1,107.67	1,107.67	0135261012 4310	SE RES SP(RSP)/SE RES SP/NSEV / INSTRUCTIONAL
U64T0377	SYSCLOUD INC	16,350.00	16,350.00	0108108077 5880	INFO SYSTEM/DP / OTHER OPERATING EXPENSES
U64R1218	U S BANK	500.00	500.00	0106106072 5880	BUSINESS/GENL ADM / OTHER OPERATING EXPENS
U64R1191	ULINE	1,131.38	1,131.38	0164913510 4410	PD/MACC/INSTRUCTION / EQUIPMENT - NON-
U64R1250	UNITED STATES TREASURY	456,512.00	456,512.00	0100000091 7438	GENERAL FUND/DEBT SERVICE / DEBT SERVICE
U64R1288	UNIVERSAL ASPHALT	38,380.00	38,380.00	0134238081 5610	WA/PAVING/MO / REPAIRS/MAINT - O/S SERVICES
U64R1238	WARD'S NATURAL SCIENCE EST	2,766.34	2,766.34	0128030010 4310	CYPRESS/BIOLOGY/INSTRUCTIONAL /
U64R1297	WATERLINE TECHNOLOGIES INC.	2,219.00	2,219.00	0110240081 4410	MAINTENANCE/POOL/MO / EQUIPMENT - NON-
U64R1182	WEST COAST LANYARDS INC.	1,108.10	1,108.10	0152909510 4310	CPSF/SUMMER INTERNSHIP-AIM/INS /
U64R1184	WEST SHIELD ADOLESCENT SERVICE	5,728.96	5,728.96	0119283031 5880	SYS/GUID / OTHER OPERATING EXPENSES
U64R1187	WEST SHIELD ADOLESCENT SERVICE	6,950.55	6,950.55	0119283031 5880	SYS/GUID / OTHER OPERATING EXPENSES
U64R1261	WEST SHIELD ADOLESCENT SERVICE	6,311.01	6,311.01	0119283031 5880	SYS/GUID / OTHER OPERATING EXPENSES
U64R1237	WESTCOR ENVIRONMENTAL INC	5,408.00	5,408.00	0125230081 6157	KA/GENERAL/MO / HAZARDOUS WASTE REMOVAL
U64R1281	WRS GROUP LTD.	3,865.31	3,865.31	0160489510 4310	SCHL MNTL HL/TUPE GNT-COHORT J /
U64T0392	ZIPGRADE LLC	69.90	69.90	0127024010 5880	KE/MATH/INSTR / OTHER OPERATING EXPENSES
U64T0380	ZONES	765.08	765.08	0152750510 4310	RESEARCH & EVALUATION/INSTR / INSTRUCTIONA

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PURCHASE ORDER DETAIL REPORT BY VENDOR NAME
BOARD OF TRUSTEES MEETING 01/16/2025

FROM 12/09/2024 TO 01/05/2025

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
	Fund 01 Total:	1,614,580.16			
	Fund 14 Total:	53,875.00			
	Fund 25 Total:	60,000.00			
	Fund 40 Total:	2,500.00			
	Fund 42 Total:	711,985.53			
	Fund 68 Total:	67,459.09			
	Fund 69 Total:	144,000.00			
	Total Amount of Purchase Orders:	2,654,399.78			

ANAHEIM UHSD

PURCHASE ORDER DETAIL REPORT - CHANGE ORDERS

BOARD OF TRUSTEES

01/16/2025

EXHIBIT Q

FROM 12/09/2024 TO 01/05/2025

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>CHANGE AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
P64R0880	UNITED OF OMAHA	1,820,364.00	+349,598.00	0100000010 3901	GEN FUND/INSTR / OTHER BENEFITS-CERTIFICATED
P64R0881	KEENAN ASSOCIATES	72,815.00	+13,984.00	0100000010 3901	GEN FUND/INSTR / OTHER BENEFITS-CERTIFICATED
T64R1711	STEVE WEISS MUSIC	2,452.39	+1,547.29	0128439010 4310	CY/PROP 28: ARTS AND MUSIC/INS / INSTRUCTIONAL
T64X0243	BRIDGEPORT GOLF CARS	25,000.00	+25,000.00	0114114072 5610	WAREHOUSE/GENL ADM / REPAIRS/MAINT - O/S
			-14,418.92	0120140027 5610	ANAHEIM/SCH ADM / REPAIRS/MAINT - O/S SERVICES
			-993.12	0123140027 5610	SA/SCH ADM/SCH ADM / REPAIRS/MAINT - O/S
			-403.71	0131140027 5610	BR/SCH ADM/SCH ADM / REPAIRS/MAINT - O/S
			-426.25	0132140027 5610	OR/SCH ADM/SCH ADM / REPAIRS/MAINT - O/S
			-517.93	0137140027 5610	SY/SCH ADM / REPAIRS/MAINT - O/S SERVICES
U64A0002	AD-WEAR AND SPECIALTY OF TEXAS	5,000.00	+500.00	0131027010 4310	BR/PHYS ED/INSTR / INSTRUCTIONAL MATL &
U64A0050	SOCALGRAD	3,442.61	-2,557.39	0125066027 4320	KATELLA/GRADUATION/SCH ADMIN / OTHER
U64A0057	SOCALGRAD	1,568.30	-31.70	0168140027 4320	GI SOUTH/SCH ADM/SCH ADM / OTHER OFFICE/MISC
U64A0058	SOCALGRAD	465.48	-2,534.52	0161140027 4320	IND STUDY/SCHOOL ADMINISTRATIO / OTHER
U64A0059	SOCALGRAD	416.99	+29.99	0168140027 4320	GI SOUTH/SCH ADM/SCH ADM / OTHER OFFICE/MISC
U64A0209	SOCALGRAD	3,534.42	+91.81	0121140027 4320	WESTERN/SCH ADM/SCH ADM / OTHER OFFICE/MISC
U64A0217	SOCALGRAD	2,486.33	+178.83	0122140027 4320	MA/SCH ADM / OTHER OFFICE/MISC SUPPLIES
U64A0228	SOCALGRAD	4,972.66	-650.00	0128066027 4320	CYPRESS/GRADUATION/SCH ADMIN / OTHER
U64A0229	SOCALGRAD	1,922.70	+152.14	0128066027 4320	CYPRESS/GRADUATION/SCH ADMIN / OTHER
U64R0492	TURF STAR INC	1,883.06	+243.27	0111220081 5610	OPERATIONS - GENERAL / REPAIRS/MAINT - O/S
U64R1119	PENGUIN POTTERY LLC	980.53	+204.73	0127439015 4310	KE/PROP 28:ARTS AND MUSIC/VAPA / INSTRUCTIONA
U64R1155	ONE DAY SIGNS	978.83	+555.58	0124140027 4320	LOARA/SCH ADM / OTHER OFFICE/MISC SUPPLIES

Fund 01 Total: 369,552.10

Total Amount of Change Orders: 369,552.10

VENDOR CHECK REGISTER
December 09, 2024 through January 5, 2025

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>CHECK AMT</u>	<u>CK #</u>
360DTii LLC	V6414513	4310	9,336.65	00201901
		4320	988.90	00201901
A 1 FENCE COMPANY	V6408537	4355	592.52	00201945
			760.17	00202212
			1,011.66	00202411
A U H S D FOOD SERVICE DEPT	V6400023	4390	21.03	00201946
AAA ELECTRIC MOTOR SALES	V6400033	4355	197.75	00201947
			530.36	00202059
AARDVARK CLAY AND SUPPLIES INC	V6400035	4310	360.86	00202213
ABU KHALAF, ZINEH	V6412791	5220	85.56	00202439
ACCUTRAIN CORP	V6415870	5210	1,500.00	00202214
ACS BILLING SERVICE	V6400072	5530	207.78	00201902
		5580	4,673.14	00201948
ADA SPORTS BADMINTON AND TENNIS	V6411947	4310	299.00	00201821
			2,942.90	00202440
ADAMS, CLARE	V6413562	5220	58.89	00202441
ADI	V6400095	4355	509.99	00201949
			-1,729.48	00202412
		4410	1,750.30	00202412
ADORAMA	V6411023	4310	271.43	00202413
		4410	5,076.49	00202413
AD-WEAR AND SPECIALTY OF TEXAS INC	V6415001	4310	1,689.52	00202215
AGILE OCCUPATIONAL MEDICINE PC	V6415577	5810	250.00	00201950
			125.00	00202121
AGRI TURF DISTRIBUTING LLC	V6412836	4347	1,936.20	00202216
AIREMASTERS AIR CONDITIONING	V6405365	6269	373,283.42	00202276
			677,643.51	00202353
AIRSUPPLY TOOLS INC.	V6412933	4375	2,188.52	00202217
ALBARIAN, DANIEL	V6413593	5220	18.09	00201822
ALGALITA MARINE RESEARCH AND EDUCATION	V6413769	5210	240.00	00201951
ALLIANCE ENVIRONMENTAL COMPLIANCE INC	V6400169	5610	638.50	00202122
			1,064.49	00202218
ALTA LANGUAGE SERVICES INC.	V6413779	5810	132.00	00201903
			198.00	00201952
			2,437.00	00202354
AMAZON CAPITAL SERVICE	V6410684	4310	112.74	00201823
			215.92	00202123
			1,735.88	00202414
			108.72	00202442
		4320	603.72	00201823
			164.83	00201953
			77.48	00202060
			-98.91	00202123
		4410	522.68	00201823
AMERICAN MARKETING PROMOTIONS	V6411639	4310	2,742.24	00202415
		4320	754.25	00202219
AMTEC	V6411210	5810	600.00	00202313
ANAHEIM UNION HIGH SCHOOL FOUNDATION	V6413704	4320	400.00	00202355
ANIXTER	V6400294	4355	157.27	00202443
ANTHONY JUAREZ-MEDINA	V6415880	5220	2.35	00202018

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>CHECK AMT</u>	<u>CK #</u>
AP CONSTRUCTION GROUP INC	V6415026	6269	25,895.77	00202170
			2,246,915.97	00202314
			1,103,779.67	00202356
			1,338,694.94	00202357
APOLLO PRINTING AND GRAPHICS	V6410446	5810	161.63	00202061
APPLE INC	V6400319	4410	2,772.62	00202220
		6490	128.22	00201824
			2,704.26	00201954
			2,680.17	00202220
ARBOR SCIENTIFIC	V6400327	4310	803.82	00201825
AREY JONES EDUCATIONAL SOLUTIONS	V6411649	4410	1,350.77	00202221
ARROW SERVICES INC	V6412839	5580	2,607.55	00201955
ART OF EDUCATION UNIVERSITY LLC, THE	V6413856	5210	597.00	00202124
		5880	21,161.40	00202124
ASHCRAFT, AIDEN	V6415873	5220	2.68	00201904
ASHLEIGH, PRICILLA	V6415872	5220	0.67	00201905
AT AND T	V6400374	5918	34.41	00201907
			19.23	00201956
	V6406157	5918	30.65	00201826
			5,209.03	00201906
			14,992.71	00202358
AT AND T MOBILITY	V6409270	5880	907.83	00201827
ATKINSON ANDELSON LOYA RUUD	V6400383	5821	22,372.87	00202125
AVID CENTER	V6400410	5210	450.00	00202062
AVILA, MONSERRAD	V6414711	5220	84.54	00201828
AWARENESS IN MOTION LLC	V6414948	5805	89,975.00	00201829
AZEVEDO, VICKY	V6412068	5220	253.05	00202444
B AND H PHOTO VIDEO INC	V6400422	4310	2,579.23	00202222
			1,741.81	00202416
		4410	672.77	00201830
			9,452.99	00202222
B AND K ELECTRIC WHOLESALE	V6400623	4355	263.21	00201957
			72.91	00202223
B AND M LAWN AND GARDEN INC	V6400423	4347	72.70	00201958
			413.41	00202126
			441.35	00202417
B.E. PUBLISHING	V6411610	5880	2,495.00	00202224
BARKSHIRE LASER LEVELLING INC	V6407215	5610	8,200.00	00201831
BARNES AND NOBLE	V6400450	4210	344.58	00201832
			1,031.16	00202315
BARNETT W BERRY	V6415518	5810	14,000.00	00202127
BAVCO	V6407678	4355	6,265.06	00201833
			402.41	00201959
			913.97	00202418
BEACON DAY SCHOOL	V6409269	5860	98,516.44	00202063
BEAN, AMANDA	V6409023	5210	132.25	00202316
BECK'S CONSTRUCTION SERVICE	V6415291	6291	25,904.00	00202171
BEE BUSTERS	V6400472	5610	125.00	00202225
BELSKI, BRIAN	V6407692	5210	1,391.90	00201834
BELSON OUTDOORS LLC	V6413980	4410	7,787.95	00202359
BERBER, HAYDEE	V6413448	5220	24.39	00202317

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>CHECK AMT</u>	<u>CK #</u>
BERTRAND'S MUSIC	V6412730	4310	450.88	00201908
			508.64	00202226
			5,506.19	00202419
		4410	5,390.84	00201835
			15,047.10	00202226
		6490	26,255.72	00202445
BEST-VIP CHAUFFEURED WORLDWIDE	V6414620	5620	1,677.50	00202064
BILLINGS, JANICE	V6402265	3701	1,899.60	00201909
BJ BINDERY	V6411113	5810	1,522.00	00202065
BLICK ART MATERIALS LLC	V6401357	4310	2,194.52	00201836
			32.76	00201960
			834.42	00202128
			8,207.96	00202227
			34.49	00202446
		9320	115.01	00202420
BLUUM USA INC.	V6404796	4410	7,782.00	00201837
BONFIRE INTERACTIVE LTD	V6413207	5880	15,225.00	00201961
BPS SUPPLY GROUP	V6400476	4355	127.17	00202066
BREAKER DEPOT INC	V6414217	4410	754.25	00202067
BRIDGEPORT GOLF CARS	V6413224	5610	1,666.16	00201838
			2,956.89	00202129
BRUNER, ALISON	V6415674	5210	555.53	00202360
BSN SPORTS	V6400615	4310	783.86	00201839
		9320	699.38	00202421
BSN SPORTS LLC	V6412536	4310	3,378.72	00202318
BUDDY'S ALL STARS INC	V6406311	4310	1,145.33	00201910
			614.18	00202447
BULK BOOKSTORE	V6414414	4210	2,780.60	00202228
BUREAU OF EDUCATION AND RESEARCH	V6400627	5210	1,090.00	00201911
			1,100.00	00202130
C TECH CONSTRUCTION INC.	V6410905	5610	1,011.45	00202068
		6170	1,002.26	00202448
C.A.S.H.	V6400650	5210	1,484.00	00201840
C.I. SERVICES, INC.	V6415605	6216	50,758.40	00201912
CADA CENTRAL	V6400658	5210	1,350.00	00202131
CALIFORNIA AUTO REFRIGERATION DISTRIBUTION INC	V6415875	4376	424.05	00202229
CALIFORNIA CANOPY	V6414190	4310	1,069.30	00202132
		4320	170.63	00202132
CALIFORNIA DEPT. OF JUSTICE	V6400689	5880	1,036.00	00202361
CALIFORNIA FBLA	V6406690	5880	3,760.00	00201913
CALIFORNIA PLUMBING PARTS	V6412567	4355	143.22	00202069
			2,136.66	00202133
			907.79	00202422
CALIFORNIA SUPER CLEANERS	V6407577	5560	405.00	00202134
CALIFORNIA YELLOW CAB	V6413351	5870	52.50	00202230
CAPISTRANO GOLF CARS INC	V6411745	5610	1,422.13	00202070
CARE YOUTH CORPORATION	V6412565	5860	16,800.00	00202071
CART MAN INC, THE	V6404668	5610	439.02	00201914
CASE AND SONS CONSTRUCTION INC	V6400796	6274	16,135.00	00201915
CCIS	V6406510	5210	7,790.00	00202319
CENGAGE LEARNING	V6404723	4310	648.03	00202320
CENTRAL RESTAURANT PRODUCTS	V6411274	4310	4,351.07	00202321
		4410	1,539.24	00202321
CERTIFIX LIVE SCAN	V6414255	5880	275.00	00202231

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>CHECK AMT</u>	<u>CK #</u>
CHOI, KEN	V6408198	4310	202.93	00202072
CHURCHILL, MARK	V6402984	5210	452.32	00202322
CINNAMON HILLS YOUTH CRISIS CTR	V6407425	5860	37,642.44	00202073
CITY OF ANAHEIM	V6400957	5520	116,070.40	00201841
			59,920.44	00202074
			38,156.68	00202135
			52,886.34	00202232
			29,411.38	00202323
		5530	41,399.53	00201841
			14,810.87	00202074
			15,973.01	00202232
			10,572.21	00202323
		5580	29,507.94	00201841
			11,131.79	00202074
			54.98	00202135
			10,635.22	00202232
			4,005.08	00202323
CITY OF BUENA PARK	V6400958	5530	3,748.71	00202075
		5580	987.45	00202075
CLAUDIA MILLER	V6415866	5210	858.62	00201962
COALITION FOR ADEQUATE SCHOOL HOUSING (CASH)	V6413750	5210	148.00	00202324
COAST TO COAST LABEL	V6400999	4320	930.00	00202136
COMMERCIAL ROOFING SYSTEMS INC	V6413072	6216	41,978.45	00201916
COMPLETE OFFICE OF CA	V6411539	4310	18.62	00201842
		9320	724.19	00202325
			32.91	00202423
COMPREHENSIVE DRUG TESTING INC.	V6410899	5810	1,390.00	00202137
			465.00	00202233
CORNELIUS, JEFF	V6402295	5210	174.11	00201917
COSCO FIRE PROTECTION INC	V6412879	5610	706.00	00201918
			997.10	00202076
			660.00	00202138
CPR1 LLC	V6412104	4410	2,139.70	00201843
CRISP IMAGING	V6408990	5880	1,616.25	00202277
CUE INC.	V6409411	5210	440.00	00201844
CULVER NEWLIN	V6411589	4410	4,950.57	00202234
CUMMING CONSTRUCTION MANAGEMENT INC	V6411922	6273	28,520.00	00202172
CVT RECYCLING	V6407455	5580	392.23	00201845
			1,512.00	00202362
CYPRESS HIGH SCHOOL	V6405640	5810	13,434.25	00202363
DANNIS WOLIVER KELLEY	V6411357	5821	9,634.00	00201846
			9,583.59	00202424
DBA BATTERIES PLUS	V6415743	4347	546.95	00202425
DECKER INC	V6401302	4355	359.30	00202235
DEL SOL SCHOOL	V6411308	5860	7,472.00	00201847
			7,532.00	00202426
DELTAMATH SOLUTIONS INC	V6414374	5880	340.00	00202236
DEMCO INC	V6401318	4310	210.74	00202237
		4315	169.29	00202237
DENNIS UNIFORM	V6411408	4310	621.86	00201848
DERBISH, MICHAEL	V6403101	5210	389.66	00202077
DLR GROUP INC	V6414501	6212	58,437.50	00202364
DLT SOLUTIONS LLC	V6413987	5610	535.18	00202238
DUCA, JASON	V6407065	4310	58.77	00202326

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>CHECK AMT</u>	<u>CK #</u>
DUNN EDWARDS PAINTS	V6401448	4355	369.13	00202078
DURAN, ISIDRO	V6414999	5220	75.04	00201849
			121.94	00202449
ECE 4 AUTISM	V6415157	5860	10,628.31	00201850
ECONOMY RENTALS INC	V6401478	5620	1,159.55	00201851
			1,245.00	00202239
EDUCATIONAL POLICY IMPROVEMENT CENTER	V6412483	5805	55,000.00	00201852
EDYNAMIC LP	V6405692	5880	3,400.00	00202240
EFOODHANDLERS	V6414264	5880	1,000.00	00202139
			238.00	00202241
EMPIRICAL RESOLUTION INC	V6415860	5880	1,800.00	00202079
ERICKSON HALL CONSTRUCTION CO	V6413032	6270	655,599.18	00201853
			531,401.87	00202278
			211,793.94	00202365
ESCOE, BARRY	V6400453	3701	2,650.20	00201919
EVERYDAY SPEECH LLC	V6413897	5880	499.99	00202140
EVERYTHING BUT STROMBOLI LLC	V6415861	4310	284.00	00202242
EWING IRRIGATION PRODUCTS	V6401634	4347	132.93	00202080
			1,057.48	00202243
			1,306.16	00202327
			130.21	00202427
FARMERS AND MERCHANTS BANK	V6412156	5880	9,094.49	00201963
FEDEX	V6401675	5910	22.30	00201964
			107.20	00202244
FERGUSON ENTERPRISES INC	V6409823	4355	379.16	00202081
FIVE STAR RUBBER STAMP INC	V6405116	4320	45.10	00202082
			38.21	00202141
FLEET SERVICES INC	V6405625	4376	319.69	00202083
		4385	217.90	00202083
FLORENNI, ELLISE	V6415865	5210	415.50	00201854
FOLLETT CONTENT SOLUTIONS LLC	V6401726	4310	701.76	00202173
FORD, CALLIE	V6414294	5220	35.51	00201965
FORD, TRAVIS	V6415122	5220	70.35	00202019
FRIAR TUX SHOP	V6401764	4310	2,472.86	00201966
FRIED, JARON	V6408045	5210	103.90	00202366
FROG ENVIRONMENTAL INC.	V6407428	5610	2,230.00	00201967
FUJIMOTO, DIANA	V6401342	5210	206.00	00202084
FULLERTON FORD	V6414336	4370	255.01	00202279
		4385	7.03	00202279
FUSION LEARNING INC	V6413641	5880	6,000.00	00201968
FUTURE SHREDDING INC	V6414221	5610	210.00	00201969
GANAHL LUMBER CO	V6401804	4355	612.75	00201970
			1,022.89	00202328
			108.80	00202367
			435.14	00202450
GARCIA, JORDANNE	V6415650	5220	48.91	00202020
GAS COMPANY, THE	V6404372	5510	63,704.48	00201971
			185.59	00201972
		5880	13.09	00202245
GIAKOUMIS, SABINA	V6409517	5210	400.00	00202085
GIBSON, WILLIAM	V6414649	5220	93.80	00202021

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>CHECK AMT</u>	<u>CK #</u>
GLASBY MAINTENANCE SUPPLY CO.	V6401863	4320	5,430.60	00202368
		4347	284.46	00201973
			1,863.56	00202451
		4410	1,562.48	00202174
		9320	26,894.40	00202368
			181.02	00202451
GLENN, JERRY	V6402322	3701	1,048.20	00201920
GOLDEN STATE PAVING CO INC	V6408228	5610	6,301.00	00201974
GOLDEN STATE WATER COMPANY	V6408018	5530	5,454.42	00202369
GONZALEZ, LAURA	V6410576	4310	77.80	00202329
		5220	86.50	00202370
GORDON, RICHARD	V6406631	5805	3,000.00	00202280
GRAINGER	V6404982	4355	3,050.19	00201975
			735.57	00202281
		4375	235.97	00201975
		4410	620.22	00202281
GRANITE TELECOMMUNICATIONS LLC	V6415134	5880	4,116.89	00202142
GRAY STEP SOFTWARE INC	V6411851	5210	525.00	00202022
GREAT SCOTT TREE SERVICE INC	V6412538	5610	25,150.00	00201976
			12,085.00	00202246
GREATER ANAHEIM SELPA	V6401927	5805	162,604.17	00202247
GROVE, KELLY A.	V6409563	5220	43.89	00202371
GUPTON, JACK	V6411080	4310	619.39	00202330
		5210	560.02	00202372
GUTIERREZ, ELVIA	V6415811	4390	152.40	00202331
HAAF, ERIK	V6406556	5210	628.64	00202143
HADASA'S D-SIGNS & T-SHIRTS	V6415219	4310	3,714.14	00202332
HALL, CANDICE	V6413728	5220	42.88	00202023
HANNA ACADEMY	V6415738	5860	27,872.15	00201855
HATCHER, PATTY	V6408994	5220	50.38	00202248
HATZIS, PANAYIOTA	V6414839	5210	10.00	00202333
HAUGEN, CRAIG	V6401122	3701	915.90	00201921
HCI SYSTEMS INC	V6413251	4410	714.00	00201977
HEALTHY ADVENTURES FOUNDATION	V6412541	5810	2,675.81	00202249
HELPING THE BEHAVIORALLY	V6415868	5810	9,100.00	00202144
HERK EDWARDS INC.	V6408482	4355	4,775.00	00201978
HESTER, PAMELA	V6415864	5210	108.50	00201856
HICKMAN, KAREN	V6402501	5210	20.00	00202334
HO, LINH	V6412308	5210	1,399.32	00202175
HOANG, VY HUYEN	V6413272	5210	1,220.50	00202176
HOME DEPOT CREDIT SERVICES	V6405234	4320	268.15	00201857
			37.69	00202024
		4347	421.45	00201857
			47.30	00202177
		4355	529.65	00201857
			536.08	00201979
			284.17	00202024
			574.28	00202086
			311.13	00202177
			796.06	00202452
HORIZON	V6408259	4347	310.10	00201980
			2,291.91	00202453
HOSHI, RON	V6404002	5210	100.00	00202373
HOWIES ATHLETIC TAPE	V6413284	4320	550.28	00202025

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>CHECK AMT</u>	<u>CK #</u>
HUDL	V6414209	5880	2,449.00	00202250
HUISMAN, MATTHEW	V6408438	5220	53.60	00202026
HUNT, BRIAN	V6412153	5210	279.00	00201981
I3-MPN LLC	V6415877	5880	250.00	00202145
IBARRA, STEPHANIE	V6415092	5210	752.23	00202374
ICS SERVICE CO.	V6406452	5610	833.00	00202251
IMAGE APPAREL FOR BUSINESS	V6402628	4345	859.51	00201982
			398.84	00202027
			347.66	00202335
			2,189.26	00202454
		4388	124.82	00202375
J E HALLIDAY SALES INC	V6413014	4320	172.15	00202028
J.W. PEPPER AND SON INC.	V6402214	4310	92.00	00201983
			236.22	00202087
			184.90	00202282
JASON, LEAH	V6414435	5220	57.29	00202252
JFK TRANSPORTATION CO INC	V6413170	5620	2,315.39	00201984
JHM SUPPLY INC.	V6411647	4347	847.88	00201985
			3,721.69	00202336
JOE RHODES MAINTENANCE SERVICE	V6402367	4376	911.00	00202088
		5610	423.30	00202088
JOHNSON, MANDY	V6412625	5210	1,179.99	00201858
JOHNSON, WILLIAM	V6413556	5210	1,179.99	00201859
JOJOLA, TERESA	V6412951	5210	228.44	00201986
JOURNEYED.COM INC.	V6412811	5620	2,189.95	00202089
		5880	23,850.00	00202253
JUAREZ, SARAHI	V6415884	5220	11.06	00202455
JURADO, NICOLE	V6412745	5880	24.00	00201987
JURENKA, MARY	V6406574	5210	1,661.38	00202146
JUSTICE TESTING	V6413455	5610	150.00	00201988
KATELLA HIGH SCHOOL	V6402515	5810	12,384.25	00201860
KEENAN ASSOCIATES	V6409242	3901	13,984.00	00202147
KEN GRODY FORD	V6412376	6490	52,322.89	00202254
			77,003.67	00202255
KENNEDY HIGH SCHOOL	V6402571	5810	2,898.00	00202256
KEYSTONE AUTOMOTIVE INDUSTRIES	V6415602	4375	122.62	00202283
KIM, SONIA	V6415114	4310	270.00	00202178
			330.00	00202337
KIVA ADVENTURE RANCH LLC	V6415672	5860	16,350.00	00201989
KLIEM, ERIN	V6415210	5220	19.10	00201990
KNEPP, AMANDA	V6413870	5220	84.76	00202029
			93.13	00202376
KNOWLAND CONSTRUCTION SERVICES LLC	V6409073	6291	4,738.00	00202179
KWON, AMY	V6414161	5210	114.24	00202090
LACURAN, ANJENAETTE	V6415683	5220	97.22	00202030
LAGUNA CLAY CO.	V6402645	4310	3,146.13	00202148
LANGMUIR SYSTEMS LLC	V6414030	4310	407.55	00201991
		4410	3,390.75	00201991
LANGUAGE NETWORK INC	V6409301	5810	5,910.68	00202031
			1,516.75	00202338
			335.42	00202377
LARNER, JOHN	V6402395	3702	772.50	00201922
LARSEN, SUSAN	V6406274	5880	56.96	00202091

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>CHECK AMT</u>	<u>CK #</u>
LEE, GRACE	V6412783	4310	1,626.15	00202339
		5880	147.21	00202339
LETNER ROOFING	V6402725	6216	22,989.45	00202180
LIZARRAGA MIRALDA, RAQUEL	V6413314	5220	32.16	00202257
LOGAN RIVER ACADEMY	V6409188	5860	14,568.14	00202092
LOPEZ, CYNTHIA D.	V6407771	5220	54.94	00202258
LOS ANGELES VIOLIN SHOP	V6413142	5610	873.74	00201992
LRP PUBLICATIONS	V6402849	5880	18,762.00	00202284
M.P. SOUTH INC	V6402889	5610	4,600.00	00202032
MAGNOLIA HIGH SCHOOL	V6402920	5810	3,550.00	00202149
MARCUS MANAGEMENT SOLUTIONS	V6411856	5805	25,375.00	00201993
MARDAN CENTER OF EDUCATION	V6402945	5860	4,185.47	00201994
MARTINEZ, JENNIFER	V6415849	5220	21.44	00202285
MATSUDA, MICHAEL	V6403107	5210	50.00	00202378
MAYFLOWER DISTRIBUTING COMPANY INC.	V6412083	4310	578.48	00201861
MC FADDEN DALE HARDWARE CO	V6403056	4355	383.45	00201995
			155.80	00202033
			127.95	00202340
			557.04	00202456
MIDDLETON, EMILY	V6414754	5220	73.10	00202259
MIKE'S CUSTOM FLOORING INC	V6415260	5610	375.00	00202093
MIRANDA, KRYSTAL	V6414657	5220	46.63	00202034
MISSION LINEN SUPPLY	V6411115	4388	163.59	00201996
			327.18	00202094
			163.59	00202341
MISSION PAVING AND SEALING INC	V6403161	6122	12,387.64	00201923
MONTGOMERY HARDWARE CO.	V6405624	4355	5,037.06	00201997
			1,044.31	00202095
			1,964.75	00202181
MOREY'S MUSIC STORE	V6407094	4310	194.72	00201998
MORRISSEY, MEGAN	V6408952	5210	114.50	00201862
MORSCO INC	V6412910	4355	2,929.99	00201999
			680.85	00202182
			338.00	00202286
MOUNTAIN VALLEY CHILD AND FAMILY	V6415055	5860	5,526.50	00202000
MPS	V6404926	4310	5,919.30	00202342
MUSIC AND ARTS CENTER	V6411397	4310	285.74	00202260
		4410	546.29	00202260
N2Y LLC	V6405551	4320	4,699.80	00202001
NASCO	V6403253	4310	588.71	00202002
NATIS HOUSE	V6415253	5880	42,050.00	00202003
			7,250.00	00202261
NAVARRO, MONICA	V6412545	5220	62.32	00202379
NCS PEARSON INC.	V6403319	4310	452.82	00202263
	V6405928	4310	239.85	00202262
NETSYNC NETWORK SOLUTIONS	V6415057	5880	1,360.17	00202035
NEW DIMENSION GENERAL CONSTRUCTION	V6410861	5610	11,309.75	00201863
NGUYEN, AMY	V6412777	5220	61.31	00202264
NGUYEN, CHINH	V6412608	5220	43.48	00202380
NINOV, VESSELIN	V6414445	5220	159.46	00202096
NUNEZ, DOMITILA	V6415816	5220	80.40	00202004
O'BRIEN, PENNY AND JAMES	V6409780	5850	1,659.76	00202036
OC LAND MGMT SERVICE	V6405473	4347	31.36	00202005

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>CHECK AMT</u>	<u>CK #</u>
OCDE	V6403452	5210	200.00	00201865
		7141	158,594.66	00202006
OFFICE DEPOT	V6403421	4320	129.25	00201866
			114.01	00202381
			173.49	00202457
OLIVE CREST ACADEMY	V6410765	5860	1,578.25	00201867
			5,022.90	00202007
			3,849.15	00202458
OLMEDO, ADRIAN	V6411498	5210	660.64	00202459
ONE DAY SIGNS	V6405664	4355	538.75	00202460
		5610	725.19	00202038
O'NEAL, BRIAN	V6406725	5210	119.22	00202097
OPTIMUM ENERGY DESIGN LLC	V6411411	6212	7,884.00	00202039
			16,404.00	00202183
		6227	26,560.80	00202039
			25,688.20	00202183
ORANGE COUNTY FIRE PROTECTION	V6403457	4355	605.56	00202265
ORANGE COUNTY PUBLIC SAFETY	V6411157	5810	24,220.00	00202184
ORANGE COUNTY TRANSIT AUTHORITY	V6406414	5880	16,929.00	00202287
O'REILLY AUTO PARTS	V6411401	4370	275.87	00202037
		4376	1,469.91	00201864
			165.55	00202098
		4385	491.87	00201864
			801.68	00202098
ORGANIC COMPOUNDS AND FOX TRUCKMOUNTS INC	V6415814	4410	2,789.59	00202461
ORTA RODRIGUEZ, IRLANDA	V6413279	5220	82.71	00202040
ORTIZ, JULIA	V6415830	5220	64.66	00202382
PACIFIC COAST PROPANE LLC	V6414612	4383	30,902.22	00201868
PADILLA, KRISTA	V6415618	5220	47.57	00201869
PALMER, DONALD	V6405811	5220	30.15	00201870
			30.15	00202462
PARADIGM HEALTHCARE SERVICES LLC	V6403536	5810	1,000.00	00202008
			8,030.62	00202266
PARENT INSTITUTE	V6403537	4310	2,945.00	00201871
PARK, ESTHER	V6411350	5220	57.08	00202041
PARKER AND COVERT LLP	V6403544	5821	25,642.00	00202428
PARKHOUSE TIRE INC.	V6403547	4386	3,215.03	00201872
PAVASARS, JOHN	V6408437	5220	164.82	00202463
PENNER PARTITIONS INC	V6403625	4355	836.14	00202150
PERRUZZI, ANA	V6413667	5220	47.91	00202151
PHOENIX HOUSE ORANGE COUNTY INC.	V6413639	5880	27,600.00	00202288
PINEDA'S NURSERY INC	V6403670	4347	31.53	00202099
PINNACLE PETROLEUM INC.	V6412426	4382	27,818.47	00202185
PIPS	V6407384	3601	407,842.12	00202289
		3602	135,947.38	00202289
PITNEY BOWES	V6403677	5610	702.42	00201873
PLASTIC PERFECTION LLC	V6415858	4310	680.00	00202009
PLAYSCRIPTS INC.	V6407976	4310	153.58	00202152
POLAR ELECTRO INC	V6414923	5880	950.00	00201924
PORTVIEW PREPARATORY INC.	V6411850	5860	9,081.60	00201874
			6,409.76	00201925
PRESENTATION FOLDER INC	V6403738	5810	992.65	00202042
PRINGLES DRAPERIES AND BLINDS	V6405953	4355	4,275.50	00201926

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>CHECK AMT</u>	<u>CK #</u>
PROFESSIONAL GLASS	V6413762	4355	1,313.23	00202043
			142.03	00202464
PROMAXIMA MANUFACTURING LTD	V6406754	4410	4,579.25	00202186
QUILL CORP.	V6403807	4310	147.51	00201927
RA AUTOMOTIVE SOFTWARE SOLUTION INC	V6415280	5880	600.00	00202383
RAE CROWTHER COMPANY	V6412140	4310	217.80	00202465
RAMIREZ, MARIA T.	V6412066	5220	181.04	00202100
REALL, JULIEANNE	V6408222	5210	412.71	00202290
		5220	175.74	00202010
RED DRAGON ELECTRIC INC	V6413809	6270	167,767.63	00202291
REED, ANGELA	V6412521	5210	816.24	00202153
REFRIGERATION SUPPLIES DIST.	V6403873	4355	431.95	00201875
			2,982.56	00201928
			916.02	00202101
			3,861.25	00202187
			7,483.03	00202398
			285.49	00202466
RELIABLE SHEET METAL WORKS	V6403891	4355	818.90	00202429
REPUBLIC SERVICES OF SO. CALIFORNIA	V6410174	5580	13,216.71	00202044
RESCH, NIKKI	V6412107	5210	85.08	00201876
ROBOLINK	V6413203	4310	5,387.49	00202011
ROCKLER WOODWORKING AND HARDWARE	V6403987	4310	560.21	00202343
			1,296.66	00202467
		4355	188.50	00202467
		4410	8,122.13	00202467
RODRIGUEZ, ANDREA	V6414660	5220	15.28	00201877
RODRIGUEZ, MARITZA	V6415007	5220	88.71	00201878
RODRIGUEZ, PAUL	V6415881	5220	0.67	00202102
ROGERS, KATELYNN	V6415586	5220	32.50	00202468
ROSENBERG, PAOLA	V6411872	5210	992.94	00202267
ROSETTA STONE LLC.	V6409723	5880	36,095.00	00202344
ROSSIER PARK JR SR HIGH SCHOOL	V6411451	5860	23,361.48	00202103
			15,605.02	00202188
ROW SIGNS & GRAPHICS	V6415869	5880	806.47	00202384
RUHNAU CLARKE ARCHITECTS	V6412249	6212	179.40	00202154
RUIZ, NAOMI	V6415281	5220	5.36	00202268
RUSSELL, JEFFREY	V6407882	5220	100.17	00202155
RWC INTERNATIONAL LTD	V6414635	4370	1,031.82	00202104
S AND R SPORT	V6405382	4310	1,615.76	00202045
S AND S WORLDWIDE DISCOUNT SPORTS	V6404052	4310	16.37	00202385
S.C. SIGNS AND SUPPLIES LLC	V6410977	4355	310.32	00202430
			652.75	00202469
SALCEDO, MARTHA	V6409681	5220	24.12	00202105
SALCEDO, MAYRA	V6414689	5220	12.13	00202106
SALDIVAR, ROBERT	V6407767	5210	50.00	00202386
SCHOLASTIC INC.	V6404150	5880	107.88	00202431
SCHOOL HEALTH CORPORATION	V6404160	4310	285.54	00202046
SCHOOL SPECIALTY INC	V6404173	9320	123.31	00202470
SCHWARTZ, BILLIE	V6400521	5220	68.74	00202156
SCREENFLEX PORTABLE PARTITIONS INC	V6413263	4410	3,776.91	00202157
SCSBOA	V6406007	5210	250.00	00202189
SEGERSTROM CENTER FOR THE ARTS	V6414604	5880	1,680.00	00202190
			2,320.00	00202399

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>CHECK AMT</u>	<u>CK #</u>
SEHI COMPUTER PRODUCTS INC	V6404221	4310	1,968.57	00201879
			1,745.57	00202158
			280.15	00202292
			1,185.25	00202432
		4320	279.42	00201879
SEMA LLC	V6414512	4310	-76.04	00202292
			693.53	00202012
			5,193.28	00202345
			1,991.70	00201880
		4320	1,103.48	00201880
SHAMROCK SUPPLY CO.	V6409920	9320	1,158.64	00202346
			180.81	00202387
SHELTON, MIKE	V6403136	3701	1,030.00	00201929
SHEPPARD, DANIELLE	V6415594	5220	32.83	00201881
SIGLER INC., RUSSELL	V6410420	4355	338.91	00202191
SILBERMAN, STACEY	V6410814	5220	29.88	00201882
SITEONE LANDSCAPE SUPPLY LLC	V6414074	4347	793.40	00201930
			5,241.19	00202192
SLIM, NABIL	V6403237	4390	285.93	00201883
SMARTSIGN	V6411431	5610	354.82	00202400
SMITH, STEPHEN	V6409595	4310	204.00	00201931
SOCALGRAD	V6411708	4320	3,537.43	00202293
			11,947.86	00202347
SOLIS GROUP, THE	V6412965	5810	2,753.00	00202047
SOLOTECH US CORP	V6415637	4310	2,103.89	00201932
SOSA, KANDYCE	V6413144	5220	45.43	00202471
SOUTHERN CALIFORNIA EDISON CO.	V6404370	5520	118,746.73	00202048
SOUTHERN CALIFORNIA VOCAL ASSOCIATION	V6410904	5880	130.00	00202472
SOUTHERN COUNTIES LUBRICANTS LLC	V6414034	4384	1,775.82	00202107
SOUTHWEST SCHOOL AND OFFICE SUPPLY	V6404383	4320	46.50	00201884
			90.13	00202269
			296.13	00202294
			67.78	00202348
SPEECH AND LANGUAGE	V6404400	5860	44,600.37	00201885
STAPLES ADVANTAGE	V6410116	4310	224.09	00202433
			306.88	00202473
		4320	164.26	00202159
		4410	1,718.11	00202159
STATE UNIVERSITY OF IOWA	V6414333	5880	149.00	00202049
STECHER, ANGELA	V6412631	5210	2,299.83	00201933
		5220	104.59	00202050
STEINLE, CHARLES	V6410113	3701	1,048.20	00201934
STEPWARE INC	V6413481	5880	569.00	00201886
STEVE WEISS MUSIC	V6410268	4310	1,547.29	00202051
		6490	6,055.55	00202193
SUAREZ, GEMA	V6411071	5210	2,631.18	00202401
SUNBELT RENTALS INC.	V6405959	5620	562.20	00202108
SUPPLYMASTER	V6404538	4310	327.65	00201887
			561.68	00202160
SWEETWATER SOUND	V6409201	4310	1,283.89	00202052
			4,229.13	00202161
		4347	254.11	00202474
		4410	1,745.54	00201935
SWITZER, MICHAEL	V6411497	5220	40.20	00202402

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>CHECK AMT</u>	<u>CK #</u>
TABARES, ISABEL	V6414260	5220	21.24	00202403
			128.60	00202434
TAO ROSSINI A PROFESSIONAL	V6414113	5821	1,237.50	00201888
			8,108.75	00202388
TEACHERS' CURRICULUM INSTITUTE TCI	V6404621	5880	289.00	00201889
TERRE HRADNANSKY AND	V6415227	5880	4,549.37	00202013
			345.00	00202295
			230.00	00202475
TFD UNLIMITED LLC	V6413781	4310	545.22	00201936
			296.32	00202194
THEATRICAL RIGHTS WORLDWIDE	V6415818	4310	800.00	00201890
		5880	1,325.00	00201890
TIME AND ALARM SYSTEM	V6404729	4355	478.00	00202404
TOUCH BOARDS.COM	V6407668	4410	1,568.39	00201937
TRAN, THAO	V6412446	5220	38.53	00202053
			22.45	00202349
TRILLIUM USA COMPANY LLC	V6414462	4353	1,953.34	00202014
		4383	1,748.33	00202054
			2,289.04	00202296
TUPARAN, LUIS	V6410822	5220	137.48	00201891
			59.09	00202297
TURF STAR INC	V6404805	5610	1,883.06	00202270
TWINING CONSULTING	V6412575	6290	27,337.26	00202109
			2,241.75	00202298
U S BANK	V6406511	4310	6,692.88	00202195
		4320	1,094.87	00202195
		4390	7,054.36	00202195
		4410	1,082.27	00202195
		4700	235.96	00202195
		5210	2,908.31	00202195
		5880	500.00	00202162
			1,599.98	00202195
		5881	470.07	00202195
		5910	12.25	00202195
ULINE	V6406546	4310	458.60	00202110
		4320	0.00	00202271
		4347	413.26	00202271
		4410	8,220.50	00201938
UNITED OF OMAHA	V6411969	3901	349,598.00	00202163
UNITED STATES TREASURY	V6409991	7438	456,512.00	00202350
US AIR CONDITIONING DISTRIBUTORS	V6404317	4355	170.41	00202405
VALLEY VISTA SERVICES INC	V6411966	5580	8,868.05	00202272
VAN WYE, SILVIA	V6412078	5220	48.51	00202389
			38.73	00202435
VARITRONICS	V6415510	4310	279.13	00202015
VAZQUEZ, LIZBETH SEGURA	V6412067	5220	43.89	00202055
VERNIER SOFTWARE & TECH.	V6404919	4410	4,013.35	00201939
VERTICAL TRANSPORT INC	V6413440	5610	512.50	00201892
			3,403.54	00201940
			1,150.00	00202273
			884.53	00202476
VILDOSOLA, PATRICIA	V6413267	5220	199.59	00202056
VISION COMMUNICATIONS CO.	V6404955	5610	667.26	00201893
			1,370.25	00202477

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>CHECK AMT</u>	<u>CK #</u>
VISTA PAINT CORPORATION	V6404961	4355	782.98	00201941
			141.94	00202406
			158.74	00202478
WALTERS WHOLESALE ELECTRIC CO	V6409053	4355	915.48	00201894
			347.80	00201942
			3,055.28	00202196
			1,006.77	00202407
			684.90	00202436
WATERLINE TECHNOLOGIES INC.	V6403700	4355	2,885.16	00202057
			2,620.31	00202111
			847.78	00202408
			3,901.21	00202479
WAXIE SANITARY SUPPLY	V6405008	9320	16,371.97	00202112
WEATHERPROOFING TECHNOLOGIES INC	V6413385	5610	3,880.00	00202409
WEINRAUB, ERIKA	V6414375	5220	76.05	00202351
WEST COAST LANYARDS INC.	V6411196	4310	1,032.92	00202390
WEST SHIELD ADOLESCENT SERVICE	V6405037	5880	12,679.51	00202016
WESTERN DRAIN SUPPLY	V6415126	4355	215.50	00202410
WESTERN HIGH SCHOOL ASB	V6405044	5810	9,489.50	00201895
WESTERN PROPANE SERVICES INC	V6414407	4383	103.87	00202299
WESTRUX INTERNATIONAL INC	V6405053	4370	472.07	00202113
WHITE CAP	V6408170	4355	110.77	00202274
WINDISCH, NANCY	V6415874	5210	279.00	00201943
WINZER	V6412060	4375	340.63	00202114
YASIN, HUSEIN	V6415835	5210	50.00	00201896
YETT, JESSICA	V6412457	5210	68.00	00202437
YOUTH CARE OF UTAH INC	V6414051	5860	64,789.20	00202115
ZISKO, AMBER	V6406552	5220	46.50	00202300
GENERAL FUND (0101)			11,994,422.57	
OPTIMUM ENERGY DESIGN LLC	V6411411	6212	49,724.00	00202058
			41,999.70	00202197
DEFERRED MAINTENANCE FUND (1414)			91,723.70	
CONTAINER ALLIANCE	V6412976	6274	104.76	00202301
DIVISION OF THE STATE ARCHITECT	V6411414	6210	11,317.50	00202302
ORBACH HUFF SUAREZ AND HENDERSON LLP	V6408078	5821	745.50	00202164
PUBLIC ECONOMICS INC	V6403787	5810	454.54	00202165
TWINING CONSULTING	V6412575	6290	1,929.50	00202116
			737.50	00202303
CAPITAL FACILITIES FUND (2525)			15,289.30	

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>CHECK AMT</u>	<u>CK #</u>
BECK'S CONSTRUCTION SERVICE	V6415291	6291	412.00	00202198
BYROM-DAVEY INC	V6414694	6270	11,873.10	00202304
CUMMING CONSTRUCTION MANAGEMENT INC	V6411922	6273	7,260.00	00202199
GHATAODE BANNON ARCHITECTS	V6408656	6212	2,700.00	00202391
KNOWLAND CONSTRUCTION SERVICES LLC	V6409073	6291	824.00	00202200
ORBACH HUFF SUAREZ AND HENDERSON LLP	V6408078	6291	827.00	00202166
TWINING CONSULTING	V6412575	6290	4,042.75	00202117
			1,098.00	00202305
VITAL INSPECTION SERVICES INC	V6412251	6291	16,800.00	00202201
CAPITAL FACILITIES RDA FUND (2545)			45,836.85	
BECK'S CONSTRUCTION SERVICE	V6415291	6291	721.00	00202202
CONSTRUCT 1 ONE CORP	V6415278	6270	303,787.34	00201897
CRISP IMAGING	V6408990	6241	982.02	00202306
CUMMING CONSTRUCTION MANAGEMENT INC	V6411922	6273	153,365.00	00202203
DLR GROUP INC	V6414501	6212	53,353.43	00202392
ECONO FENCE INC	V6408188	6274	7,235.00	00201944
ERICKSON HALL CONSTRUCTION CO	V6413032	6270	434,217.73	00201898
			323,651.04	00202307
			343,778.11	00202393
GHATAODE BANNON ARCHITECTS	V6408656	6212	16,924.50	00202204
			12,445.88	00202394
KITCHELL	V6412966	6213	20,060.00	00202308
KNOWLAND CONSTRUCTION SERVICES LLC	V6409073	6291	27,398.00	00202205
ORANGE COUNTY PUBLIC SAFETY	V6411157	6274	6,242.50	00202309
PJHM ARCHITECTS INC	V6414522	6212	22,717.04	00202206
SWRCB	V6407133	6222	565.00	00201899
			673.00	00202167
TWINING CONSULTING	V6412575	6290	126,882.74	00202118
			50,779.00	00202310
VITAL INSPECTION SERVICES INC	V6412251	6291	25,252.50	00202207
SPECIAL RESERVE FUND (4040)			1,931,030.83	
DISCOUNT MOVERS INC	V6415632	6274	6,640.00	00202208
DONALD KROTEE PARTNERSHIP INC	V6413265	6212	17,817.40	00202311
GHATAODE BANNON ARCHITECTS	V6408656	6212	2,012.38	00202395
JHM SUPPLY INC.	V6411647	6274	586.19	00202017
SWRCB	V6407133	6222	889.00	00202209
TWINING CONSULTING	V6412575	6290	31,644.55	00202119
			3,273.00	00202312
VITAL INSPECTION SERVICES INC	V6412251	6291	10,290.00	00202210
CAPITAL SPECIAL RESERVE FUND (4042)			73,152.52	
DEPARTMENT OF INDUSTRIAL RELATIONS	V6409924	5811	67,459.09	00202168
OCCUPATIONAL HEALTH CENTERS	V6406429	5890	436.78	00202275
WORKERS COMPENSATION FUND (6768)			67,895.87	
AMERICAN FIDELITY ASSURANCE COMPANY	V6408036	5450	10,352.36	00202396
AUHSD	V6400400	5891	689,545.96	00201900
			823,633.38	00202169

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>CHECK AMT</u>	<u>CK #</u>
			1,246,335.09	00202438
		5895	253,118.24	00201900
			301,298.49	00202169
			372,119.41	00202438
CALIFORNIA SCHOOLS DENTAL COALITION	V6405368	5892	235,070.00	00202120
GALLAGHER BENEFIT SERVICES INC.	V6408675	5812	11,250.00	00202211
LINCOLN LIFE ASSURANCE COMPANY OF BOSTON	V6413790	5462	19,561.39	00202397
RETIREE FIRST LLC.	V6413748	5466	185,188.14	00202352
HEALTH AND WELFARE FUND (6969)			4,147,472.46	
GRAND TOTAL ALL FUNDS			18,366,824.10	

**Anaheim Union High School District
Cafeteria Fund
Financial Statements
October 2024**



Balance Sheet
Anaheim Union High School District
10/31/2024

12/9/2024 2:24:06 PM

Account Number	Description	
Asset	Assets	
CASH		
9120	Cash-Checking	\$16,629,305.88
9122	Change Fund	\$3,600.00
Total CASH		\$16,632,905.88
RECEIVABLE		
9210	A/R - Current	\$7,979.66
9280	A/R - State	\$2,650,024.61
9290	A/R - Federal	\$4,840,433.63
Total RECEIVABLE		\$7,498,437.90
INVENTORIES		
9321	Food	\$477,973.97
9323	Supplies	\$205,658.01
Total INVENTORIES		\$683,631.98
Total Asset		\$24,814,975.76
Liability	Liabilities and Fund Balance	
LIABILITIES		
9510	A/P - Current	\$2,914,138.35
9580	Sales Tax Liability	\$453.20
9599	Purchases Clearing	\$0.00
9650	Deferred Revenue	\$148,054.67
Total LIABILITIES		\$3,062,646.22
Total Liability		\$3,062,646.22
Fund Balance	Liabilities and Fund Balance	
FUND BALANCE		
9780	Fund Balance: Central Kitchen	\$2,799,332.90
9798	Fund Balance	\$17,377,027.24
Total FUND BALANCE		\$20,176,360.14
Total Fund Balance		\$20,176,360.14
Current Year Profit (Loss)		\$1,575,969.35
Total Liabilities and Fund Balance		\$24,814,975.71
Show all data		



Statement of Revenue and Expense

Anaheim Union High School District

12/6/2024 2:54:58 PM

	Period 4 Ending in 10/31/2024				Period 4 Ending in 10/31/2023			
	Monthly	%	YTD	%	Monthly	%	YTD	%
Revenue								
Local Revenue								
8635	\$3,832.36	0.09%	\$16,413.58	0.16%	\$53,557.32	1.13%	\$160,652.79	1.35%
A La Carte Sales								
8636	\$39.69	0.00%	\$189.63	0.00%	\$154.58	0.00%	\$304.05	0.00%
Adult Rev. - Breakfast								
8637	\$896.82	0.02%	\$1,997.25	0.02%	\$866.04	0.02%	\$2,521.13	0.02%
Adult Rev. - Lunch								
Local Revenue	\$4,768.87	0.12%	\$18,600.46	0.18%	\$54,577.94	1.16%	\$163,477.97	1.37%
Federal Reimbursements								
8200	\$501,314.40	12.38%	\$1,248,639.11	11.82%	\$458,281.20	9.71%	\$1,131,002.60	9.50%
Federal Meal Revenue-Breakfast								
8220	\$2,033,277.30	50.22%	\$5,324,565.17	50.40%	\$1,857,966.25	39.36%	\$4,788,154.10	40.23%
Federal Meal Revenue-Lunch								
8290	\$73,276.39	1.81%	\$188,490.17	1.78%	\$26,783.64	0.57%	\$1,428,632.47	12.00%
Misc Federal Revenue-Snack								
Federal Reimbursements	\$2,607,868.09	64.42%	\$6,761,694.45	64.00%	\$2,343,031.09	49.64%	\$7,347,789.17	61.73%
State Reimbursements								
8500	\$343,944.87	8.50%	\$856,695.40	8.11%	\$319,793.30	6.77%	\$789,218.07	6.63%
State Meal Revenue-Breakfast								
8520	\$1,084,869.39	26.80%	\$2,840,872.58	26.89%	\$1,994,405.21	42.25%	\$3,586,138.96	30.13%
State Meal Revenue-Lunch								
State Reimbursements	\$1,428,814.26	35.29%	\$3,697,567.98	35.00%	\$2,314,198.51	49.03%	\$4,375,357.03	36.76%
Other Revenue								
8638	\$2.25	0.00%	\$15.75	0.00%	(\$96.60)	0.00%	(\$389.51)	0.00%
Cash Over & Short								
8699	\$7,020.41	0.17%	\$86,472.87	0.82%	\$8,577.79	0.18%	\$17,172.05	0.14%
Spec Activity/Cater								
Other Revenue	\$7,022.66	0.17%	\$86,488.62	0.82%	\$8,481.19	0.18%	\$16,782.54	0.14%
Total Revenue	\$4,048,473.88	100.00%	\$10,564,351.51	100.00%	\$4,720,288.73	100.00%	\$11,903,406.71	100.00%
Expense								
Food Purchases & Govnmt								
4700	\$1,272,834.80	31.44%	\$3,454,666.59	32.70%	\$1,113,646.96	23.59%	\$2,993,851.48	25.15%
Food Purchases								
4701	\$20,607.28	0.51%	\$79,865.97	0.76%	\$28,923.36	0.61%	\$93,235.55	0.78%
Food Purchases - SFBP								
Food Purchases & Govnmt	\$1,293,442.08	31.95%	\$3,534,532.56	33.46%	\$1,142,570.32	24.21%	\$3,087,087.03	25.93%
Supplies								
4300	\$21,878.34	0.54%	\$106,156.67	1.00%	\$14,406.58	0.31%	\$136,394.24	1.15%
Materials & Supplies								
4400	\$0.00	0.00%	\$68,794.80	0.65%	\$13,135.60	0.28%	\$58,328.38	0.49%
Noncapitalized Equipment-Over \$500								
4790	\$67,294.39	1.66%	\$242,802.17	2.30%	\$130,388.40	2.76%	\$342,479.45	2.88%
Supplies (Food)								
Supplies	\$89,172.73	2.20%	\$417,753.64	3.95%	\$157,930.58	3.35%	\$537,202.07	4.51%
Salaries								
2200	\$841,819.24	20.79%	\$2,388,238.35	22.61%	\$870,962.58	18.45%	\$2,347,975.78	19.73%
Classified Salaries								
2300	\$42,583.07	1.05%	\$167,466.64	1.59%	\$40,221.17	0.85%	\$160,562.68	1.35%
Class.Sup/Admin Salaries								



Statement of Revenue and Expense

Anaheim Union High School District

12/6/2024 2:54:58 PM

	Period 4 Ending in 10/31/2024				Period 4 Ending in 10/31/2023			
	Monthly	%	YTD	%	Monthly	%	YTD	%
2400	\$51,734.22	1.28%	\$179,043.28	1.69%	\$48,832.08	1.03%	\$156,085.01	1.31%
Clerical/Office Salaries								
Salaries	\$936,136.53	23.12%	\$2,734,748.27	25.89%	\$960,015.83	20.34%	\$2,664,623.47	22.39%
Benefits								
3202	\$203,319.61	5.02%	\$602,902.47	5.71%	\$201,221.92	4.26%	\$573,312.65	4.82%
PERS, Classified Position								
3302	\$71,250.83	1.76%	\$207,252.73	1.96%	\$71,980.10	1.52%	\$200,646.82	1.69%
OASD/MED/Classified Position								
3402	\$212,576.62	5.25%	\$855,367.50	8.10%	\$195,699.43	4.15%	\$782,785.92	6.58%
HIth/Welfare, Classified								
3502	\$477.59	0.01%	\$1,386.84	0.01%	\$477.48	0.01%	\$1,311.18	0.01%
SUI, Classified Position								
3602	\$21,929.27	0.54%	\$63,610.02	0.60%	\$23,663.62	0.50%	\$65,682.48	0.55%
Workers Comp, Classified								
Benefits	\$509,553.92	12.59%	\$1,730,519.56	16.38%	\$493,042.55	10.45%	\$1,623,739.05	13.64%
Other Expenses								
5200	\$7,985.05	0.20%	\$9,578.16	0.09%	\$8,484.63	0.18%	\$9,573.16	0.08%
Travel & Conference								
5500	\$12,554.99	0.31%	\$25,109.98	0.24%	\$11,675.00	0.25%	\$35,025.03	0.29%
Operation & Housekeeping								
5600	\$4,119.56	0.10%	\$207,247.12	1.96%	\$3,801.85	0.08%	\$22,740.91	0.19%
Rental/Lease/Repair								
5800	\$71.01	0.00%	\$32,751.73	0.31%	\$1,596.32	0.03%	\$32,027.40	0.27%
Prof. Consult Service/Other Operating Exp								
5900	\$27.69	0.00%	\$123.55	0.00%	\$33.47	0.00%	\$83.70	0.00%
Fax, Pager, Postage								
6200	\$9,800.00	0.24%	\$9,800.00	0.09%	\$0.00	0.00%	\$0.00	0.00%
Bldg & Imp of Bldg								
Other Expenses	\$34,558.30	0.85%	\$284,610.54	2.69%	\$25,591.27	0.54%	\$99,450.20	0.84%
Capital Outlay								
6500	\$44,472.07	1.10%	\$286,217.59	2.71%	\$65,035.52	1.38%	\$211,497.55	1.78%
Equipment- Over \$5000								
Capital Outlay	\$44,472.07	1.10%	\$286,217.59	2.71%	\$65,035.52	1.38%	\$211,497.55	1.78%
Total Expense	\$2,907,335.63	71.81%	\$8,988,382.16	85.08%	\$2,844,186.07	60.25%	\$8,223,599.37	69.09%
Net Profit (Loss)	\$1,141,138.25	28.19%	\$1,575,969.35	14.92%	\$1,876,102.66	39.75%	\$3,679,807.34	30.91%

Show all data

ANAHEIM UNION HIGH SCHOOL DISTRICT
Business Division
2024-2025
MONTH 5
12/02/2024 - 12/20/2024

SCHOOL	9th	10th	REGULAR DAY			12th	SUBTOTAL	HOSP/HM	SP ED	TOTAL STUDENTS
Anaheim	604	669	595	578	2,446			-	204	2,650
Cypress	679	605	633	642	2,559			-	94	2,653
Katella	500	560	532	526	2,118			2	140	2,260
Kennedy	468	441	490	483	1,882			1	57	1,940
Loara	365	347	345	326	1,383			-	117	1,500
Magnolia	396	404	320	329	1,449			2	117	1,568
Oxford	214	212	188	201	815			-	-	815
Savanna	357	328	337	336	1,358			-	80	1,438
Western	277	387	369	314	1,347			-	98	1,445
Total Comprehensive	3,860	3,953	3,809	3,735	15,357			5	907	16,269
Anaheim Independent Learning Center	-	7	43	88	138			-	-	138
Cambridge Virtual Academy	33	44	52	32	161			-	1	162
Cypress Satellite Independent Study	4	14	20	29	67			-	-	67
Gilbert High School	-	4	104	279	387			1	116	504
Katella Satellite Independent Study	3	5	13	19	40			-	-	40
Kennedy Satellite Independent Study	-	5	12	24	41			-	-	41
Magnolia Independent Learning Center	-	11	36	51	98			-	-	98
Nonpublic School	-	-	-	-	-			-	32	32
Polaris High School	19	21	30	39	109			-	-	109
Savanna Independent Learning Center	-	9	46	48	103			-	-	103
Special Education Transition Program								-	178	178
Western Independent Learning Center	-	4	36	65	105			-	-	105
Total Alternative Ed	59	124	392	674	1,249			1	327	1,577
Hope	-	-	-	-	-			14	221	235
Total Senior High Schools	3,919	4,077	4,201	4,409	16,606			20	1,455	18,061

SCHOOL	7th	8th	REGULAR DAY		SUBTOTAL	HOSP/HM	SP ED	TOTAL STUDENTS
Ball	327	378	705	-			40	745
Brookhurst	323	327	650	-			65	715
Dale	449	505	954	-			48	1,002
Lexington	587	563	1,150	-			32	1,182
Orangeview	271	298	569	-			46	615
Oxford	264	233	497	1			-	498
South	533	565	1,098	1			57	1,156
Sycamore	491	583	1,074	1			69	1,144
Walker	424	427	851	-			44	895
Total Comprehensive	3,669	3,879	7,548	3	-		401	7,952
Cambridge Virtual Academy	25	41	66	-			-	66
Nonpublic School	-	-	-	-			6	6
Polaris High School	-	14	14	-			3	17
Total Alternative Ed	25	55	80	-			9	89
Total Junior High Schools	3,694	3,934	7,628	3			410	8,041
DISTRICT TOTAL								26,122

ANAHEIM UNION HIGH SCHOOL DISTRICT

Business Division

2024/25 MONTHLY ENROLLMENT REPORT**GROWTH vs. DECLINE - MONTH to MONTH COMPARISON****Month 5**

HIGH SCHOOL	Month 4	Month 5	Growth v. (Decline)
Anaheim	2,650	2,650	-
Cypress	2,657	2,653	(4)
Katella	2,279	2,260	(19)
Kennedy	1,942	1,940	(2)
Loara	1,501	1,500	(1)
Magnolia	1,577	1,568	(9)
Oxford	815	815	-
Savanna	1,440	1,438	(2)
Western	1,447	1,445	(2)
Total Senior High	16,308	16,269	(39)

JUNIOR HIGH SCHOOL	Month 4	Month 5	Growth v. (Decline)
Ball	743	745	2
Brookhurst	719	715	(4)
Dale	1,005	1,002	(3)
Lexington	1,184	1,182	(2)
Orangeview	613	615	2
Oxford	498	498	-
South	1,158	1,156	(2)
Sycamore	1,141	1,144	3
Walker	893	895	2
Total Junior High	7,954	7,952	(2)

Total Comprehensive Schools	24,262	24,221	(41)
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Alternative Education	Month 4	Month 5	Growth v. (Decline)
Anaheim Independent Learning Center	140	138	(2)
Cambridge Virtual Academy	232	228	(4)
Cypress Satellite Independent Study	67	67	-
Gilbert High School	510	504	(6)
Hope School	235	235	-
Katella Satellite Independent Study	39	40	1
Kennedy Satellite Independent Study	41	41	-
Magnolia Independent Learning Center	91	98	7
Nonpublic School	39	38	(1)
Polaris High School	124	126	2
Savanna Independent Learning Center	100	103	3
Special Education Transition Program	182	178	(4)
Western Independent Learning Center	105	105	-
Total Alternative Ed.	1,905	1,901	(4)

District Total	26,167	26,122	(45)
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ANAHEIM UNION HIGH SCHOOL DISTRICT

Business Division

2024/25 MONTHLY ENROLLMENT REPORT

GROWTH vs. DECLINE - YEAR to YEAR COMPARISON

Month 5

HIGH SCHOOL	2023/24	2024/25	Growth v. (Decline)
Anaheim	2,702	2,650	(52)
Cypress	2,614	2,653	39
Katella	2,433	2,260	(173)
Kennedy	1,998	1,940	(58)
Loara	1,506	1,500	(6)
Magnolia	1,634	1,568	(66)
Oxford	821	815	(6)
Savanna	1,554	1,438	(116)
Western	1,603	1,445	(158)
Total Senior High	16,865	16,269	(596)

JUNIOR HIGH SCHOOL	2023/24	2024/25	Growth v. (Decline)
Ball	832	745	(87)
Brookhurst	772	715	(57)
Dale	1,041	1,002	(39)
Lexington	1,275	1,182	(93)
Orangeview	648	615	(33)
Oxford	459	498	39
South	1,211	1,156	(55)
Sycamore	1,246	1,144	(102)
Walker	845	895	50
Total Junior High	8,329	7,952	(377)

Total Comprehensive Schools	25,194	24,221	(973)
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Alternative Education	2023/24	2024/25	Growth v. (Decline)
Anaheim Independent Learning Center	144	138	(6)
Cambridge Virtual Academy	128	228	100
Cypress Satellite Independent Study	103	67	(36)
Gilbert High School	586	504	(82)
Hope School	237	235	(2)
Katella Satellite Independent Study	80	40	(40)
Kennedy Satellite Independent Study	77	41	(36)
Magnolia Independent Learning Center	-	98	98
Nonpublic School	47	38	(9)
Polaris High School	136	126	(10)
Savanna Independent Learning Center	-	103	103
Special Education Transition Program	174	178	4
Western Independent Learning Center	134	105	(29)
Total Alternative Ed.	1,846	1,901	55

District Total	27,040	26,122	(918)
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ANAHEIM UNION HIGH SCHOOL DISTRICT
501 Crescent Way – P.O. Box 3520
Anaheim, CA 92803-3520

INDEPENDENT CONTRACTOR AGREEMENT AMENDMENT

THIS AGREEMENT AMENDMENT is made and entered into this (Board Approval Date):

16 th	day of	January	2025
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in reference to the Consulting Agreement by and between

Spyder3D, LLC

Independent Contractor, hereinafter referred to as "Consultant" and the Anaheim Union High School District, hereinafter referred to as "District" dated and Board approved:

June 13, 2024

and amends said Consulting Agreement as follows:


The Board of Trustees is requested to amend the independent contractor agreement with Spyder3D LLC. An amendment is requested to increase the service from three days to five days of support and to increase the total cost for these services to \$222,056.25. All other terms and conditions remain intact.
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All other terms and conditions of the original agreement will remain in force.

IN WITNESS WHEREOF, the parties hereto have caused this AGREEMENT to be executed:

CONSULTANT:	DISTRICT:
--------------------	------------------

Typed Name of consultant (same as page 1):

Spyder3D LLC	Anaheim Union High School District
Typed Name/Title of Authorized Signatory:	Typed Name of Assistant Superintendent:
Joseph Bloomfield/President	Jaron Fried
Authorized Signature:	Signature of Assistant Superintendent:
	
Street Address:	Street Address:
480 Atlas Ave.	501 Crescent Way, P.O. Box 3520
City, State, Zip Code	City, State, Zip Code
Brea, CA 92821	Anaheim, CA 92803-3520

Date:

Date:

12/10/24	1/17/25
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Mark Appropriately:

Independent/Sole Proprietor:	X
Corporation:	
Partnership:	
Other/Specify:	

Social Security Number*

or

Federal Identification Number*

	46-5431958
--	------------

*Or, initial here:

<input checked="" type="checkbox"/>	I have completed a new IRS Form W-9 that will be submitted directly to AUHSD Accounting.
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Telephone Number:

E-mail Address:

(714) 256-1122	info@spyder3d.com
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If a company/corporation is being approved, the signature must be that of a responsible person. Typed company/corporation/individual's name must be identical to that on page 1.

PRINCIPAL/DISTRICT ADMINISTRATOR:

Signature of Principal or District Administrator (sign prior to submitting to District indicating review and approval):

Signature:	 Dr. Fried	Date:	12/10/24
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MASTER SERVICES AGREEMENT

THIS MASTER SERVICES AGREEMENT (this “**Agreement**”) is made and shall be effective as of December 1st, 2024 (the “**Effective Date**”), by and between Kopius Inc., a Maryland corporation, with a principal place of business at 3055 112th Ave NE, Suite 225, Bellevue, WA 98004 (“**Kopius**”), and Anaheim Union High School District, a California school district, with a principal place of business located at 501 N Crescent Way, Anaheim, CA 92801 (“**Client**”). Kopius and Client are individually referred to as a “**Party**” and collectively, the “**Parties**”.

NOW, THEREFORE, in consideration of the covenants and promises in this Agreement and for other good and valuable consideration, the receipt of which is hereby acknowledged, the Parties agree as follows:

1. Services

1.1 *Scope of Services.* Pursuant to the terms and conditions of this Agreement, and from time to time during the term of this Agreement, Client may engage Kopius to provide certain specialized services (the “**Services**”) as more fully described in an applicable Statement of Work (each an “**SOW**”) issued under this Agreement. The Services may from time to time include “**Deliverables**” to be provided such as, but not limited to, program source codes, build/migration instructions, etc., as set forth in the SOW (if applicable).

1.2 *Issuance of SOW.* In each instance when Client desires to engage Kopius to perform Services, Client and Kopius will develop and execute an SOW defining the Services and such other details as the Parties deem appropriate. Each SOW shall set forth a detailed description of the Services including, as applicable, the scope, goals, and objectives of the Services, completion criteria, responsibilities and commitments of each Party, interim and final Deliverables, and any and all Compensation (as defined herein). Each Party hereto may initiate or accept an SOW in such Party’s sole and absolute discretion and entry into this Agreement does not create any commitment by either Party hereto to accept an SOW.

1.3 *Change Request.* From time to time, a Party may request a change to the terms set forth in the SOW. In such an event, the Parties shall negotiate a change request (each a “**CR**”), which CR shall be in writing and serve as amendment to the SOW. The CR must be executed by both Parties in order to be valid. Without a fully executed CR, the terms set forth in the SOW shall continue to govern the Services.

1.4 *Controlling Documents.* This Agreement, together with the SOW and any CRs, sets forth the terms and conditions that will govern Kopius’ performance of Services to Client. Each SOW will be deemed to constitute a part of this Agreement as if fully set forth herein. In the event of a conflict between the terms set forth in an SOW and this Agreement, the terms set forth in this Agreement will control unless the Parties expressly agree in writing that the SOW shall govern the applicable term. Any exceptions will apply only for purposes of that SOW.

2. Kopius Responsibilities

2.1 *Performance of Services.* Kopius shall perform the Services in a good and workmanlike manner in accordance with industry standards and in accordance with the terms of this Agreement and the applicable SOW.

2.2 *Insurance.* During the term of this Agreement, Kopius shall secure and maintain the insurance coverages described in Exhibit A. The policies shall be primary to any other insurance that may be available to Client and except for Worker’s Compensation and Employer’s Liability, shall be endorsed to include Client as an “additional insured.”

2.3 *Facilities.* Kopius’ use of and access to Client’s property and facilities shall be subject to Client’s reasonable standard written safety, security, and related policies made known in advance, in writing to Kopius and its personnel.

3. Client Responsibilities

3.1 *General.* Client shall perform the tasks and obligations required of it as set forth in this Agreement and each SOW. Such obligations shall include assisting and cooperating with Kopius in the performance of the Services by making Client’s personnel available to Kopius for consultation, providing reasonable access to facilities and information systems, and providing such other information and data required for the performance of the Services, each on a timely basis. Failure of Client to perform the foregoing in a timely manner may result in a corresponding delay

in the schedule for performance by Kopius of the Services without the need for a CR. Client shall also be responsible for implementing all controls and procedures necessary to comply with all applicable laws, ordinances, rules, requirements, and regulations, whether federal, state, local, or foreign.

3.2 *Review and Approval.* Client is solely responsible for the legality, accuracy, completeness, and propriety of any information, data (including that collected, transmitted, processed, and/or stored by Client), content, materials, terms and conditions, policies, and guidelines, provided or made accessible, directly or indirectly, intentionally or unintentionally, in whole or in part, in any form, format, or media, by Client, or by any third party at the direction or under the control of Client, to Kopius in connection with this Agreement (the “**Client Materials**”). Client represents and warrants that: (a) the Client Materials will not violate any intellectual property or other proprietary right of any third party, or any applicable laws, rules, or regulations; and (b) Client has or will secure all necessary consents, permissions, clearances, authorizations and waivers for the use of the Client Materials.

3.3 *Third Party Licenses.* Except as expressly set forth in an SOW or otherwise mutually agreed in writing, Client shall procure licenses directly from third parties for Third Party Materials (as hereinafter defined) that are used and/or retained by Client.

3.4 *Facilities.* If Services are to be performed at Client’s facilities, Client shall provide to Kopius at no charge appropriate access to and use of computer hardware and software, communications resources, system and user documentation, office space and supplies, parking, and a safe and non-hostile work environment.

4. Acceptance Criteria and Remedies. Any Services and/or Deliverables set forth in the SOW, shall be reviewed and accepted in accordance with the terms set forth in the SOW. If Client believes that a Service and/or Deliverable does not materially conform to the requirements set forth in the SOW, then Client shall notify Kopius in writing, as outlined in the applicable SOW, setting forth in reasonable detail the purported non-conformance. If Client delivers such written notice to Kopius within the time set forth in the SOW, then Kopius shall have thirty (30) days from the date of receipt of such notice to either: (a) correct the non-conformities identified in the written notice; or (b) develop a plan mutually agreeable to Client and Kopius to correct the non-conformities within a mutually agreed period. Upon correction of the non-conformities, Client shall review and accept the same in accordance with the review procedure set forth in the applicable SOW. If no notice is timely provided by Client, then the Services and/or Deliverables shall be deemed accepted by Client. The foregoing shall be Client’s sole remedy with respect to any non-conforming Services and/or Deliverables.

5. Intellectual Property Ownership

5.1 *Client Ownership of Deliverables.* Subject to Sections 5.2 and 5.3 of this Agreement and payment by Client of all amounts owing to Kopius hereunder and under the applicable SOW, all Deliverables and rights therein shall be the sole and exclusive property of Client. Kopius shall, at Client’s expense, execute any and all documents necessary to evidence and perfect Client’s rights in such Deliverables.

5.2 *Kopius Materials.* Kopius’ materials, intellectual property, and other proprietary property in existence prior to this Agreement or created, developed, and/or acquired during or after the term of this Agreement that are of general application and not solely based on Client’s business or derived from Client’s Confidential Information (as defined herein), are Kopius’ sole and exclusive property, including but not limited to those ideas, concepts, methodologies, processes, inventions, and tools that Kopius furnishes, together with software programs owned by Kopius, methods, and techniques employed to perform the Services and/or produce the Deliverables (collectively, the “**Kopius Materials**”). Subject to payment by Client of all amounts owing hereunder and under the applicable SOW, Kopius hereby grants Client a non-exclusive, non-transferable, non-sublicensable, perpetual, worldwide, royalty-free license to use the Kopius Materials solely as incorporated into the Deliverables to maintain, update, or otherwise use the Deliverables for their intended and explicitly agreed-upon purpose set forth in the applicable SOW, provided that in the event Client gives a third party access to the Kopius Materials in order to assist Client in maintaining, updating or otherwise using the Deliverables, Client shall bind such third party to written confidentiality and non-disclosure obligations equivalent to those set forth herein. Client shall not and shall ensure that any third party given access to the Deliverables does not, duplicate, distribute, publish, perform, modify, change, expand, and/or improve, in whole or in part, or creative derivative works of or from, the Kopius Materials. Client shall not delete, remove, modify, obscure, fail to reproduce, or in any way interfere with any proprietary, trade secret, or copyright notice appearing on or incorporated in the Kopius Materials as incorporated in the Deliverables. Kopius reserves all rights regarding the

Kopius Materials that are not expressly granted to Client hereunder.

5.3 **Third Party Materials.** Client acknowledges and agrees that, at times, Kopius may have to obtain materials from third parties in performing its obligations hereunder (“**Third Party Materials**”). Any Third Party Materials and intellectual property owned by third parties and provided to Client shall remain the sole and exclusive property of such third parties, and the use thereof shall be subject to all applicable license and usage terms and conditions.

5.4 **Client Materials.** Kopius acknowledges and agrees that the Client Materials are Client’s sole and exclusive property. Client hereby grants Kopius a non-exclusive, non-transferable, non-sublicensable, perpetual, worldwide, royalty-free license to use the Client Materials, including without limitation, to use, reproduce, modify, prepare derivative works of, perform, display, transmit, make, have made and import any pre-existing technology provided by Client as necessary or useful to complete the Deliverables and/or perform the Services.

5.5 **Marketing.** Client consents and permits Kopius to: (a) share Client’s name and logo on Kopius’ website; (b) use Client’s name and logo in non-public portfolio materials; (c) feature the Services as a case study on Kopius’ website and in its marketing materials, provided that Client has the opportunity to pre-approve such case study; and (d) publish a press release identifying Client as a client. Client further agrees to serve as an occasional reference for press, analysts and prospective customers of Kopius.

6. Compensation, Expenses, and Payment

6.1 **Compensation.** Client shall compensate Kopius for the Services and/or Deliverables provided at the rates and amounts shown in each SOW (“**Compensation**”).

6.2 **Materials Charges.** If any software, hardware, or other materials are necessary for the use of the Deliverables, Client shall either directly obtain such materials from the applicable materials provider or Client shall pay Kopius for Client’s use or acquisition in such amounts as are agreed by the Parties (“**Materials Charges**”).

6.3 **Reimbursable Expenses.** Client shall reimburse Kopius for all pre-approved travel and other expenses incurred by Kopius’ employees or subcontractors in connection with the performance of the Services (“**Reimbursable Expenses**”) and in accordance with the Travel Expense Policy, attached hereto as Exhibit B.

6.4 **Invoice and Payments.** Unless otherwise provided in an SOW, Kopius will submit invoices to Client monthly setting forth: (1) all materials provided by Kopius to Client and related expenses incurred during the invoice period; and (2) the amounts of Compensation, Materials Charges, and Reimbursable Expenses owed to Kopius. Client will remit payment within thirty (30) days of the invoice date in US dollars. If Client fails to remit to Kopius all or any portion of the Compensation, Materials Charges, and/or Reimbursable Expenses for a given billing period within thirty (30) days after the invoice date, Kopius may assess and collect from Client, and Client agrees to: (i) pay, a late charge equal to the lesser of one and one-half percent (1.5%) or the highest percentage permitted under applicable law per month on the amount owed, which late fee shall be charged from the thirty-first (31st) day after the invoice date; and (ii) reimburse Kopius for expenses associated with the collection of such overdue amounts. The foregoing remedy is non-exclusive and nothing herein precludes Kopius from taking any other actions, including the initiation of legal proceedings, to recover any unpaid amounts and late fees. Kopius’ acceptance of any partial payment of an invoice will not serve to waive its rights as to remaining balances, nor in any way constitute accord and satisfaction.

7. **Taxes.** Client shall pay all applicable federal, state, and local sales, use, value added, excise, duty, and any other taxes of any nature assessed on the Services or Deliverables, except for taxes based on Kopius’ revenue or income. If Kopius has the legal obligation to pay or collect taxes for which Client is responsible under this Section the appropriate amount shall be invoiced to and paid by Client, unless Client provides Kopius with a valid tax exemption certificate authorized by the appropriate taxing authority.

8. **Kopius’ Employees or Subcontractors.** Kopius reserves the right to retain subcontractors to perform certain Services or develop certain Deliverables in its sole and absolute discretion, provided that Kopius remains primarily responsible for the performance of the Services and development of Deliverables. Kopius acknowledges that Kopius’ employees and subcontractors are not eligible to participate in any Client benefit plan, severance plan, or any other benefits provided to employees of Client. Kopius accepts exclusive liability for all contributions and payroll taxes payable under federal and state law, including without limitation unemployment and workers’ compensation

insurance, withholding, and any and all other fringe benefits. At the written request of Client, a Kopius employee and subcontractor shall be required, to the extent permissible under law, to submit to a criminal background check. Such background check shall be conducted by Client or a vendor selected by Client at Client's sole expense.

9. Confidentiality

9.1 **Confidential Information.** For purposes of this Agreement, "**Confidential Information**" means information, in any format, that relates to the disclosing party ("**Discloser**") and is not generally available to the public or Discloser designates as confidential or that reasonably should be understood to be confidential, proprietary or a trade secret given its nature and circumstances of disclosure. Confidential Information includes, but is not limited to, business and marketing plans, technology and technical information, product plans and designs, research and development activities, business processes, costs, pricing, profits, compensation, financial information, reports, and any personal information of Discloser's employees or contractors, including but not limited to all data that identifies or can be used to identify, contact or locate a natural person. In the event Confidential Information is the basis of, is incorporated into, or is reflected in other documents, whether separately or jointly generated by the Parties, such other documents shall be deemed Confidential Information subject to the terms of this Agreement. Subject to Section 3.2, all Confidential Information of a Party is provided "AS IS" and without any warranties.

9.2 **Use of Confidential Information.** The non-disclosing Party ("**Recipient**") shall not use or disclose Discloser's Confidential Information for any purpose other than for the purposes for which it was provided. Recipient shall not disclose Confidential Information to any third party without Discloser's consent. Additionally, Recipient will take all reasonable measures to avoid disclosure, dissemination, or unauthorized use of Discloser's Confidential Information and shall exercise the same degree of care in safeguarding Discloser's Confidential Information that it would exercise for its own Confidential Information provided that no less than reasonable care or the measures required by applicable privacy and security laws or industry standards be used. Recipient shall restrict possession, knowledge, development, and use of Confidential Information to its employees, agents, subcontractors, and affiliates ("**Representatives**") and its affiliate's Representatives only to the extent such persons have a need to know the Confidential Information, and that are bound by written obligations materially similar to those set forth in this Section. Recipient shall remain responsible for any breach of this Section by its or its Affiliates' Representatives.

9.3 **Ownership of Confidential Information.** All Confidential Information of each Party will remain the exclusive property of such Party, and Recipient shall have no rights, by license or otherwise, to use the Confidential Information of Discloser, except as expressly provided herein or as incorporated into a Deliverable.

9.4 **Exceptions.** The provisions of this Section will not apply to any information to the extent that it: (a) is or becomes publicly available without breach of this Agreement; (b) can be shown by documentation to have been known to Recipient prior to disclosure by Discloser; (c) has been independently developed by Recipient without reference to Discloser's Confidential Information; (d) Discloser has approved for release in writing; or (e) is rightfully received from a third party without any obligation of confidentiality.

9.5 **Required Disclosures.** Notwithstanding any provision to the contrary in this Agreement, if Recipient is legally obligated to disclose Confidential Information of Discloser, Recipient will give Discloser prompt written notice of such requirement (unless legally prohibited) and reasonable assistance, at Discloser's expense, so that appropriate protective orders and/or other legal remedies may be sought. If the foregoing cannot be obtained or Discloser waives compliance with this Section, Recipient shall disclose Confidential Information only to the extent legally required and will exercise commercially reasonable efforts to obtain assurances that Confidential Information disclosed will be treated as confidential.

9.6 **Notice of Breach.** Recipient shall immediately notify Discloser upon discovery of any suspected or actual unauthorized use or disclosure of the Confidential Information or other breach of this Section, provided that such notification shall in no event take more than twenty-four (24) hours. Recipient will cooperate at its own expense to help Discloser regain possession of the Confidential Information and use commercially reasonable efforts to prevent its further unauthorized use or disclosure.

9.7 **Return of Confidential Information.** Upon written request of Discloser, Recipient shall return or destroy the Confidential Information of Discloser, including all copies or reproductions of such information in any and all formats; provided, however, Recipient shall not be required to destroy or erase any electronic copy of any such Confidential

Information that is created pursuant to Recipient's standard electronic backup and archival procedures.

10. Warranties. Each Party represents and warrants that: (a) it has the right to enter into and fully perform its obligations under this Agreement and each SOW; (b) as of the Effective Date of this Agreement, there is no outstanding contract, commitment, or agreement to which it is a party that conflicts with this Agreement; and (c) it will perform its obligations hereunder in accordance with applicable law. Client represents and warrants that it will use the Deliverables in accordance with the terms hereof for its internal business purposes and all applicable laws, rules, regulations, and guidelines. With respect to each Deliverable, Kopius represents and warrants to Client that, for a period of thirty (30) days after the date of acceptance of such Deliverable (the "**Warranty Period**"), such Deliverable will substantially conform to any critical functional specifications for such Deliverable that are described in the applicable SOW, if applicable. Kopius will, at its own expense and as its sole obligation and Client's exclusive remedy for any breach of the foregoing warranty, use commercially reasonable efforts to: (i) correct any material reproducible error, such as loss of service or unusable functionality, reported by Client in writing during the Warranty Period; or (ii) replace the defective Deliverable. In the event that either (i) or (ii) is not commercially reasonable, Kopius agrees to accept return of the Deliverable, terminate the license to the defective Deliverable and refund Client all fees paid by Client for such defective Deliverable. This warranty shall not apply if: (y) Client modifies the Deliverable, abuses, misuses or improperly installs the Deliverable, uses the Deliverable in a different computer environment which would affect the Deliverable, or uses software, hardware or interfacing not provided by Kopius or specified in the applicable SOW; or (z) the Deliverable is of a nature other than code, software development, and/or infrastructure.

11. Indemnification

11.1 *Kopius Indemnity.* Kopius will indemnify, defend, and hold harmless Client and its affiliates, officers, directors, employees, and agents from and against all losses, liabilities, damages, and expenses (including reasonable attorneys' fees) (collectively, "**Losses**") from third party claims that the Deliverables or Services violate the intellectual property rights or other proprietary rights of a third party under the laws of the United States or any patents registered in the EU. The foregoing indemnification will not apply if and to the extent that the Losses arise from the use of Client Materials or other information provided by Client, Client's misuse or modification of the Deliverables or Services, or any other negligent act or omission of Client ("**Client Actions**").

11.2 *Client Indemnity.* Client will indemnify, defend, and hold harmless Kopius and its affiliates, officers, directors, employees, and agents from and against all Losses from third party claims that arise out of or relate to: (a) the Client Materials; (b) Client Actions; or (c) death, personal injury, or product liability claims or actions arising from the use of Client's products and/or services.

11.3 *Indemnification Procedures.* The indemnified Party will give the indemnifying Party prompt written notice of third-party claims, provide the indemnifying Party with reasonable assistance, and to the extent applicable, immediately cease use of any material alleged to give rise to liabilities. The indemnifying Party will solely control the defense of and settlement of the asserted liabilities, provided that the indemnifying Party will not settle any liabilities in a manner that would adversely affect the indemnified Party without the indemnified Party's prior written consent, which will not be unreasonably withheld or delayed. The indemnified Party will have the right to associate, at its own option and expense, in the defense of any claims under this Agreement.

11.4 *Infringement Remedy.* If in Kopius' opinion any Deliverable or Service (or any portion thereof) is likely to become the subject of a third-party claim of infringement, Client will cease using such Deliverable or Service upon Kopius' request. In such an event, Kopius will, at its option, either procure the right for Client to continue using the Deliverable or Service, or replace or modify the same to be non-infringing; provided that if neither of the foregoing options is commercially reasonable, Kopius will refund to Client all amounts paid for the Deliverable or Service at issue and Client shall immediately cease all use of the same.

12. Limitation on Liability

12.1 *No Warranties.* EXCEPT AS MAY BE EXPRESSLY SET FORTH IN THIS AGREEMENT, KOPIUS MAKES NO REPRESENTATIONS OR WARRANTIES, EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, ANY IMPLIED WARRANTIES OF MERCHANTABILITY, INFRINGEMENT AND FITNESS FOR A PARTICULAR PURPOSE. KOPIUS SPECIFICALLY DISCLAIMS ALL REPRESENTATIONS AND WARRANTIES NOT EXPRESSLY SET FORTH IN THIS AGREEMENT.

12.2 *Exclusion of Damages.* IN NO EVENT WILL KOPIUS OR ANY OF ITS LICENSORS, SERVICE PROVIDERS, OR SUPPLIERS BE LIABLE UNDER OR IN CONNECTION WITH THIS AGREEMENT OR ITS SUBJECT MATTER UNDER ANY LEGAL OR EQUITABLE THEORY, INCLUDING BREACH OF CONTRACT, TORT (EXCLUDING GROSS NEGLIGENCE), WARRANTY, STATUTORY, STRICT LIABILITY, AND OTHERWISE, FOR ANY CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, ENHANCED, OR PUNITIVE DAMAGES, INCLUDING COST OF COVER OR LOSS OF SAVINGS, PROFITS, GOODWILL, DATA, DIMINUTION IN VALUE OR OTHERWISE, IN EACH CASE REGARDLESS OF WHETHER SUCH PERSONS WERE ADVISED OF THE POSSIBILITY OF THE SAME OR SUCH LOSSES OR DAMAGES WERE OTHERWISE FORESEEABLE, AND NOTWITHSTANDING THE FAILURE OF ANY AVAILABLE REMEDY OF ITS ESSENTIAL PURPOSE.

12.3 *Limitation on Monetary Liability.* EXCEPT FOR KOPIUS' GROSS NEGLIGENCE OR WILLFUL MISCONDUCT, IN NO EVENT WILL KOPIUS' AGGREGATE LIABILITY UNDER OR IN CONNECTION WITH THIS AGREEMENT EXCEED THE LESSER OF i) \$1,000,000; OR ii) THE FEES PAID BY CLIENT TO KOPIUS FOR THE SERVICES PERFORMED OR DELIVERABLES PROVIDED PURSUANT TO THE SOW FROM WHICH SUCH LIABILITY ARISES DURING THE PRECEDING TWELVE (12) MONTHS. THE FOREGOING LIMITATION APPLIES NOTWITHSTANDING THE FAILURE OF ANY APPLICABLE REMEDY OF ITS ESSENTIAL PURPOSE.

13. Term and Termination

13.1 *Term.* Unless earlier terminated as provided in this Agreement, the term of this Agreement shall commence on the Effective Date and shall terminate on the second (2nd) anniversary of the completion by Kopius of all the Services and performance of all its obligations under the most recent SOW. Termination/expiration activities beyond knowledge transfer shall be done on a time and materials basis at the current published Kopius service rates.

13.2 *Client Breach.* If at any time during the term of this Agreement, Client breaches any obligation hereunder, including failure to pay any undisputed fee or amount due after written notice from Kopius to Client specifying the nature of the breach, Kopius may, at its option, suspend performance of the Services, in whole or in part, or terminate this Agreement and/or the applicable SOW. The foregoing shall not excuse Client from payment to Kopius for any and all unpaid fees and amounts that have accrued to the date of termination. If Kopius has received any advance payments for Services that have been canceled pursuant to this Section, Kopius shall refund Client the amount of the advanced payment for Services not yet provided.

13.3 *Kopius Breach.* If at any time during the term of this Agreement, Kopius materially breaches any obligation hereunder, and such breach is not cured within thirty (30) days (or such other period for cure as may be specified in the applicable SOW) after written notice from Client to Kopius specifying the nature of the breach, Client may, at its option: (i) unless otherwise set forth in an SOW, terminate those Service obligations of Kopius and the applicable SOW, in whole or in part, to which the breach relates and also thereby terminate Client's related fee and performance obligations in respect thereto; and/or (ii) unless otherwise set forth in an SOW, terminate this Agreement and all Service obligations of Kopius related to each SOW existing at the time of such continuing breach. If Client terminates this Agreement or an SOW in whole or in part pursuant to this Section, Client shall pay Kopius any and all unpaid fees and amounts that have accrued to the date of termination in respect of the Services and the applicable SOW, as provided therein. If Kopius has received any advance payments for Services that have been canceled pursuant to this Section, Kopius shall refund Client the amount of the advanced payment for Services not yet provided.

13.4 *Bankruptcy.* Either Party may terminate this Agreement immediately if the other Party becomes insolvent, or is unable to pay its debts as due, or enters into or files a petition, arrangement, action or other proceeding seeking relief or protection under the bankruptcy laws of the United States or any similar laws of the United States or any State of the United States or of any other country or jurisdiction ("**Bankruptcy Laws**"), has a trustee, receiver or liquidator appointed for all or a substantial part of its assets or has filed or commenced against it a proceeding under Bankruptcy Laws that is not dismissed within sixty (60) days after such filing or commencement.

13.5 *Non-Exclusive Remedies.* The exercise by a Party of any right of suspension or termination, as applicable, shall not constitute a waiver of any other rights or remedies available to such Party under equity or applicable law.

13.6 *SOWs.* Termination of the Agreement will also serve to terminate all executed SOWs for which Services

and/or Deliverables are not complete; however, termination of any SOW will not terminate this Agreement or any other active SOW. Expiration or termination of this Agreement or any SOW will not relieve either Party of any obligations that accrued prior to expiration or termination thereof, or that by their nature survive such termination.

13.7 *Survival*. The respective rights and obligations of the Parties under this Agreement, which by their nature would continue beyond the termination or expiration of this Agreement, will survive the termination or expiration of this Agreement.

14. Non-Solicitation. Each Party agrees that, for the duration of this Agreement and for the period of one (1) year following expiration or early termination thereof, except with the express prior written permission of the other Party, neither it nor its affiliates will directly or indirectly for itself or on behalf of a third party, solicit for employment or engagement any Restricted Personnel; or employ or engage any Restricted Personnel whom it knows or has a reasonable basis to know are Restricted Personnel; provided that neither Party will be restricted from: (a) making any general solicitation for employment or engagement that is not specifically directed at Restricted Personnel; and (b) soliciting for employment or engagement anyone who as of the time of solicitation had ceased being employed or engaged by Kopius for at least six (6) months. The term “**Restricted Personnel**” means any employee or independent contractor of a Party or its affiliates who becomes known to the other Party or its affiliates in connection with this Agreement. Client acknowledges and agrees that Kopius has made a significant investment of time, money, and effort in identifying, recruiting, engaging, and/or training Restricted Personnel as well as in safeguarding their contact information and qualifications. Accordingly, Client agrees to pay the sum of seventy-five percent (75%) of the salary of the Restricted Personnel as a referral fee in the event of breach of this Section.

15. Force Majeure. In no event shall either Party be liable to the other for any breach of this Agreement or any SOW, which breach results from an unforeseen event reasonably outside the control of the breaching Party, including, but not limited to, acts of God; acts of the public enemy; acts of terrorism; acts of any foreign government; acts of the United States of America or any state, territory, or political division thereof, or of the District of Columbia; fires; floods; epidemics; quarantine restrictions; strikes, freight embargoes; and unusually severe weather conditions, provided that, in every case, the delay or failure to perform is without the fault or negligence of the Party claiming excusable delay and that such Party cures the breach as soon as reasonably possible after the occurrence of the unforeseen event.

16. Miscellaneous

16.1 *Notices*. All notices, requests, consents, claims, demands, waivers, and other communications hereunder shall be in writing and addressed to the Parties as follows (or as otherwise specified by a Party in a notice given in accordance with this Section): (a) to Client, at the location set forth in the opening paragraph with a copy to greenwood@auhsd.us; and/or (b) to Kopius at the location set forth in the opening paragraph with a copy to legal@kopiustech.com. Notices sent in accordance with this Section shall be deemed effectively given: (i) when received, if delivered by hand (with written confirmation of receipt); (ii) when received, if sent by a nationally recognized overnight courier (receipt requested); (iii) on the date sent by e-mail (in each case, with confirmation of transmission), if sent during normal business hours of the recipient, and on the next business day, if sent after normal business hours of the recipient; or (iv) on the fifth (5th) day after the date mailed, by certified or registered mail, return receipt requested, postage prepaid.

16.2 *Relationship of the Parties*. The relationship between the Parties is that of independent contractors. Nothing contained in this Agreement shall be construed as creating any agency, partnership, joint venture, or other form of joint enterprise, employment, or fiduciary relationship between the Parties, and neither Party shall have authority to contract for or bind the other Party in any manner whatsoever.

16.3 *Background Checks and Screening*. Kopius performs background checks on each of its employees, including criminal background checks, prior to their commencement of employment with Kopius. Kopius will not assign any personnel to perform Services that do not pass such background checks to Kopius' reasonable satisfaction. In the event that Client has additional specific screening requirements and such requirements do not violate applicable law, Client shall be permitted to request that persons performing Services hereunder undergo additional reasonable screening requirements, to be performed by Client at its own expense and Client will be responsible for obtaining the consent of all applicable personnel. Client's sole remedy for any personnel that refuse to undertake reasonable additional screening requirements shall be the replacement of the personnel performing such Professional Services, provided that

the same does not violate applicable law.

16.4 Entire Agreement. This Agreement and the SOWs associated herewith contain the entire understanding between the Parties relating to this matter, and supersede all other oral and written agreements or understandings therefor. Terms contained in any preprinted forms of Client, or other documentation or electronic procurement system, including, without limitation, terms contained in any purchase order, invoice, written, or electronic communication or correspondence, or click-wrap/click-through agreement, are null and void and without effect.

16.5 Assignment. Neither Party may assign this Agreement or any SOW executed in connection herewith or the rights or obligations hereunder without the express written consent of the other Party, except that a Party may assign all of its rights and obligations to a third party who has acquired all or substantially all of the business or assets of such Party related to the performance of this Agreement through a sale, merger, consolidation, reorganization or similar transaction. Any attempted assignment in violation of this Section shall be void. Except as set forth above, this Agreement shall inure to the benefit of and be binding upon the Parties, their successors and permitted assigns.

16.6 Governing Law; Venue; Waiver of Jury Trial. This Agreement is governed and shall be construed in accordance with the laws of the state of Delaware, without regard to its choice of law provisions. The Parties hereto irrevocably consent and submit to the jurisdiction and venue of the State and Federal Courts located in Delaware. Each Party hereby waives any defenses and claims of lack of personal jurisdiction or inconvenient forum for any such courts. EACH PARTY HEREBY WAIVES ANY RIGHT TO TRIAL BY JURY IN RESPECT OF ANY ISSUE OR CAUSE OF ACTION ARISING IN WHOLE OR IN PART IN CONNECTION WITH THIS AGREEMENT OR THE SUBJECT MATTER HEREOF.

16.7 Amendment and Modification; Waiver. No amendment to or modification of this Agreement is effective unless it is in writing, identified as an amendment to this Agreement, and signed by an authorized representative of both Parties. No waiver by any Party of any of the provisions hereof shall be effective unless explicitly set forth in writing and signed by the Party so waiving. Except as otherwise set forth in this Agreement, no failure to exercise, or delay in exercising, any right, remedy, power, or privilege arising from this Agreement shall operate or be construed as a waiver thereof; nor shall any single or partial exercise of any right, remedy, power, or privilege hereunder preclude any other or further exercise thereof or the exercise of any other right, remedy, power, or privilege.

16.8 Severability. If any term or provision of this Agreement is invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect any other term or provision of this Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction. Upon such determination that any term or other provision is invalid, illegal, or unenforceable, the Parties hereto shall negotiate in good faith to modify this Agreement so as to affect the original intent of the Parties as closely as possible in a mutually acceptable manner in order that the transactions contemplated hereby be consummated as originally contemplated to the greatest extent possible.


16.9 No Third Party Beneficiaries. This Agreement is for the sole benefit of the Parties hereto and their respective successors and permitted assigns and nothing herein, express or implied, is intended to or shall confer on any other person or entity any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of this Agreement.

16.10 Headings; Interpretation. The headings or titles in this Agreement are for the purposes of reference only and shall not affect the interpretation of this Agreement. The Parties intend this Agreement to be construed without regard to any presumption or rule requiring construction or interpretation against the Party drafting an instrument. The Parties acknowledge that they have been advised by counsel of their own choosing or had the opportunity to seek such counsel. The SOWs and Exhibits referred to herein are an integral part of this Agreement to the same extent as if they were set forth verbatim herein.

16.11 Counterparts. This Agreement, and any SOW entered into hereunder, may be executed in one or more counterparts, each of which will be deemed an original, and taken together will be deemed one and the same instrument. A signed copy of this Agreement delivered by e-mail, or other means of electronic transmission (to which a signed PDF copy is attached) shall be deemed to have the same legal effect as delivery of an original signed copy of this Agreement or an SOW.

IN WITNESS WHEREOF, the undersigned have caused this Agreement to be executed, effective as of the Effective Date. By signing this Agreement, both Parties agree to the terms and conditions detailed herein:

KOPIUS INC.

DocuSigned by:

By 6765229f-47124c0...

Jim Darrin

Name

CEO

Title

12/10/2024

Date

**ANAHEIM UNION HIGH
SCHOOL DISTRICT**

By

Dr. Jaron Fried

Name

Assistant Superintendent, Ed. Division

Title

1/17/25

Date

EXHIBIT A – INSURANCE COVERAGE

At all times during the provision of the work outlined in an SOW issued under this Agreement, Kopius will maintain the below listed insurance. A Certificate of Insurance can be provided upon request.

- Worker's Compensation insurance complying with the applicable state laws and Employers' Liability insurance with limits of \$1,000,000 each accident, \$1,000,000 disease each employee, and \$1,000,000 disease policy limit.
- General Liability Insurance with \$1,000,000 each occurrence limit for bodily injury and property damage.
- Auto Liability insurance with \$1,000,000 combined single limit for bodily injury and property damage, covering non-owned and hired vehicles used in connection with the contract.
- Cyber Liability & Professional Liability with a \$5,000,000 per claim limit.

EXHIBIT B – TRAVEL EXPENSE POLICY

Overview

Kopius understands that business expense cost containment is a high priority and is glad to provide the information below outlining how Kopius assists customers in estimating and minimizing consulting engagement travel expenses. In keeping with common industry practice, Kopius shall invoice Client for the actual, travel related, ordinary, and necessary business expenses incurred by Kopius' resources during a Services engagement. Kopius will make every reasonable attempt to fill the engagement's skill requirements using a local resource whenever possible. Typical categories of travel related expenses invoiced to customers include items such as airfare, hotel, ground transportation, meals, laundry expenses, for engagements over seven (7) consecutive days, and non-cellular telephone calls in support of providing Services. The expense invoice will contain an itemization of the expenses and copies of receipts supporting each travel related expense invoiced over five dollars (\$5.00). Travel and related expenses are invoiced separately from Compensation. All travel and related expenses will be billed promptly. Timely receipt of requisite Services documents will help the resource book advance airfare, hotel, and transportation accommodations at the lowest rates possible.

Air Transportation

Economy/Coach class tickets on commercial airlines will be purchased always for domestic and international travel. Reservations will be made at least seven (7) days in advance whenever possible. Client may incur additional costs for failure to allow for timely cancellation or change to airline reservations. However, if itinerary changes result in a partial airfare refund, Kopius will pass the savings on to Client.

Automobile Transportation

When use of a rental car is necessary, an economy or mid-size car will be booked. Invoices will include a copy of the bill detailing the daily rate and gas charges. Kopius carries liability and collision insurance for rentals cars. All rental cars shall be refueled before returning to the car rental agency.

Ground Transportation

Resources will use a personal vehicle or shuttle bus to and from the airport whenever possible. Other forms of ground transportation may be used when cost effective. Mileage is charged at the IRS standard mileage rate. Mileage will be calculated from the nearest Kopius office or resource's working office to Client's site.

Return Home Policy

Kopius' return home policy allows for resources to return home every weekend on multiple week engagements. Kopius' managers work with customers in these instances to derive the most cost-effective travel arrangements. Whenever possible, arrangements for such travel will be made fourteen (14) days in advance of departure to secure lower advance-booking rates. Other arrangements may be made by mutual written consent.

Lodging

Client shall reimburse actual and reasonable expenses for business class hotel lodging consistent with these travel expense guidelines, including allowance for pertinent room and sales taxes. Whenever available, standard single rooms will be selected. Guarantees for late arrivals shall be reimbursable if necessitated. Client may incur cancellation costs for failure to allow for timely cancellation of hotel reservations.

Meals

Client will reimburse meals up to seventy-five dollars (\$75.00) a day.

ANAHEIM UNION HIGH SCHOOL DISTRICT
501 Crescent Way – P.O. Box 3520
Anaheim, CA 92803-3520

INDEPENDENT CONTRACTOR AGREEMENT AMENDMENT

THIS AGREEMENT AMENDMENT is made and entered into this (Board Approval Date):

16 th	day of	January	2025
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in reference to the Consulting Agreement by and between

Girls Incorporated of Orange County

Independent Contractor, hereinafter referred to as “Consultant” and the Anaheim Union High School District, hereinafter referred to as “District” dated and Board approved:

September 12, 2024

and amends said Consulting Agreement as follows:


<p>The Board of Trustees is requested to amend the independent contractor agreement with Girls Incorporated of Orange County. An amendment is requested to add Katella High School to receive services that will be covered through a grant. Katella High School will not be asked to pay a fee-for-service.</p>
--

All other terms and conditions of the original agreement will remain in force.

IN WITNESS WHEREOF, the parties hereto have caused this AGREEMENT to be executed:

CONSULTANT:	DISTRICT:
--------------------	------------------

Typed Name of consultant (same as page 1):

Girls Incorporated of Orange County	Anaheim Union High School District
Typed Name/Title of Authorized Signatory:	Typed Name of Assistant Superintendent:
Emerald Archer, Chief Program Officer	Jaron Fried
Authorized Signature:	Signature of Assistant Superintendent:
	
Street Address:	Street Address:
1801 E. Edinger Ave Ste 255A	501 Crescent Way, P.O. Box 3520
City, State, Zip Code	City, State, Zip Code
Santa Ana, CA 92705	Anaheim, CA 92803-3520

Date:

Date:

12/2/2024	1/17/25
-----------	---------

Mark Appropriately:

Independent/Sole Proprietor:	
Corporation:	
Partnership:	X
Other/Specify:	

Social Security Number*

or

Federal Identification Number*

	95-1810150
--	------------

*Or, initial here:

<input type="checkbox"/>	I have completed a new IRS Form W-9 that will be submitted directly to AUHSD Accounting.
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Telephone Number:

E-mail Address:

(714) 330-6976	earcher@girlsinc-oc.org
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If a company/corporation is being approved, the signature must be that of a responsible person. Typed company/corporation/individual's name must be identical to that on page 1.

PRINCIPAL/DISTRICT ADMINISTRATOR:

Signature of Principal or District Administrator (sign prior to submitting to District indicating review and approval):

Signature:	 Dr. Fried	Date:	12/.3/24
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ANAHEIM UNION HIGH SCHOOL DISTRICT
INDEPENDENT CONTRACTOR SERVICES AGREEMENT

This Independent Contractor Services Agreement ("Agreement") is made as of the 16th of January, 2025, between the Anaheim Union High School District ("District") and eKadence Learning Foundation ("Contractor") (each a party, collectively, "Parties").

WHEREAS, the District is authorized by Section 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if those persons are specially trained and experienced and competent to perform the special services required; and

WHEREAS, the District is in need of such special services and advice; and

WHEREAS, the Contractor warrants that it is specially trained and experienced and competent to perform the special services required by the District outside the usual course of the District's business; and

WHEREAS, the Contractor agrees to perform the services described in this Agreement in accordance with the standards of its profession, to the District's satisfaction, and in accordance with this Agreement.

NOW, THEREFORE, the Parties agree as follows:

1. **Services.** The detailed description of services that shall be provided, the nature of the qualifications of the Contractor, the location of the services to be provided, and the recipients or benefactors of the services is described in Exhibit "A" attached hereto and incorporated herein by this reference ("Services"). In the event of any conflict between the terms of the body of this Agreement and language set forth Exhibit A, the terms of the body of the Agreement shall govern. Contractor will provide the Services to the District during the Term.
2. **Term.** The term for services pursuant to this Agreement is from January 17, 2025 through May 23, 2025.
3. **Submittal of Documents.** The Contractor shall not commence the Services under this Agreement until the Contractor has submitted and the District has approved the following:
 - ☒ Signed Agreement
 - ☒ Insurance Certificate(s) and Endorsements (Section 10)
 - ☒ Criminal Background Investigation Certification(s) (Section 16)
 - ☒ W-9 Form
4. **Compensation.** District agrees to pay the Contractor for Services satisfactorily rendered pursuant to this Agreement a total fee of \$15,000 Dollars and no other costs or expenses. Payment for the Services shall be made for all undisputed amounts in installment payments within forty-five (45) days after the District receives an invoice from Contractor for Services actually completed.

5. **Independent Contractor.** Contractor is customarily engaged in an independently established trade, occupation, or business of the same nature as that of the Services, and in the performance of this Agreement shall be and act as an independent contractor. Contractor understands and agrees that Contractor and all of Contractor's employees shall not be considered officers, employees, agents, partners, or joint venturers of the District, and are not entitled to benefits of any kind or nature normally provided employees of the District and/or to which District's employees are normally entitled, including, but not limited to, State Unemployment Compensation or Worker's Compensation. Contractor shall assume full responsibility for payment of all federal, state and local taxes or contributions, including unemployment insurance, workers' compensation, social security, and income taxes with respect to Contractor's employees.
6. **Materials.** Contractor shall furnish, at Contractor's own expense, all labor, materials, equipment, supplies and other items necessary to complete the Services to be provided pursuant to this Agreement.
7. **Standard of Care.** Contractor's Services will be performed, findings obtained, and reports and recommendations prepared in accordance with generally and currently accepted principles and practices of Contractor's profession for services to California school districts. District will not control or direct performance of the work under the Agreement or in fact.
8. **Audit.** Contractor shall establish and maintain books, records, and systems of account, in accordance with generally accepted accounting principles, reflecting all business operations of Contractor transacted under this Agreement. Contractor shall retain these books, records, and systems of account during the Term of this Agreement and for three (3) years thereafter.
9. **Indemnification.** To the furthest extent permitted by California law, Contractor shall, at Contractor's sole expense, defend, indemnify, and hold harmless the District and its agents, representatives, officers, consultants, employees, trustees, and volunteers (the "indemnified parties") from any and all demands, losses, liabilities, claims, suits, and actions (the "claims") of any kind, nature, and description, including, but not limited to, personal injury, death, property damage, and consultants' and/or attorneys' fees and costs, directly or indirectly arising out of, connected with, or resulting from the performance of the Agreement or from any activity, work, or thing done, permitted, or suffered by the Contractor in conjunction with this Agreement, unless the claims are caused wholly by the sole negligence or willful misconduct of the indemnified parties. The District shall have the right to accept or reject any legal representation that Contractor proposes to defend the indemnified parties.
10. **Insurance.**
 - 10.1 The Contractor shall procure and maintain at all times it performs any portion of the Services the following insurance with minimum limits equal to the amount indicated below.
 - 10.1.1 General Liability. One Million Dollars (\$1,000,000) combined single limit per occurrence for bodily injury, personal injury, and property damage in the form of Comprehensive General Liability and Contractual Liability. If Commercial General Liability, or other form with a general aggregate limit is used, either the general aggregate limit shall apply separately to each location, or the general aggregate limit shall be twice the required occurrence limit.

10.1.2 Is this Contractor interacting with students? ☐ Yes ☒ No For interaction with students, Sexual Abuse/Molestation coverage must be included under General Liability or obtained in a separate policy and identified under "Other" coverage of Certificate of Insurance or by indicating in Description of Operations/Special Provisions that Sexual Abuse/Molestation coverage is not excluded and provide policy exclusion pages. If Sexual Abuse/Molestation coverage is added by Endorsement to the General Liability policy, Contractor must provide proof of Endorsement. Such coverage shall be in an amount of not less than \$1,000,000 per occurrence; \$2,000,000 general aggregate.

10.1.3 Workers' Compensation/Employers Liability Insurance. A program of Workers' Compensation insurance or a state-approved, self-insurance program in an amount and form to meet all applicable requirements of the Labor Code of the State of California, including Employer's Liability with \$250,000 limits covering all persons including volunteers providing services on behalf of the Contractor and all risks to such persons under this contract.

If Contractor has no employees, it may certify or warrant to the District that it does not currently have any employees or individuals who are defined as "employees" under the Labor Code and the requirement for Workers' Compensation coverage will be waived by the District's Director of Risk Management.

10.1.4 Automobile Liability Insurance. Primary insurance coverage shall be written on ISO Business Auto coverage form for all owned, hired and non-owned automobiles or symbol 1 (any auto). The policy shall have a combined single limit of not less than one million dollars (\$1,000,000) for bodily injury and property damage, per occurrence.

If the Contractor owns no autos, a non-owned auto endorsement to the General Liability policy described above is acceptable.

If the Contractor is transporting one or more non-employee passengers in performance of contract services, the automobile liability policy shall have a combined single limit of two million dollars (\$2,000,000) for bodily injury and property damage per occurrence.

10.1.5 Umbrella Liability Insurance. An umbrella (over primary) or excess policy may be used to comply with limits or other primary coverage requirements. When used, the umbrella policy shall apply to bodily injury/property damage, personal injury/advertising injury and shall include a "dropdown" provision providing primary coverage for any liability not covered by the primary policy. The coverage shall also apply to automobile liability.

Professional Services Contracts - (including architects, engineers, consultants, counselors, medical professionals, hospitals, clinics, attorneys and accountants or others who work on developing outcomes and make recommendations for strategic planning specific to the department or District)

Professional Liability – Professional Liability Insurance with limits of not less than one million (\$1,000,000) per claim or occurrence and two million (\$2,000,000) aggregate limits OR

Errors and Omissions Liability Insurance with limits of not less than one million (\$1,000,000) and two million (\$2,000,000) aggregate limits OR

Directors and Officers Insurance coverage with limits of not less than one million (\$1,000,000) shall be required for Contracts with charter labor committees or other not-for-profit organizations advising or acting on behalf of the District

If insurance coverage is provided on a "claims made" policy, the "retroactive date" shall be shown and must be before the date of the start of the contract work. The claims made insurance shall be maintained or "tail" coverage provided for a minimum of five (5) years after contract completion.

The coverage described above is not required for contractors or consultants providing services which are not relied upon by District departments for decision making. These would include trainers or instructors, expert witnesses, statisticians, etc.

10.2 Other Insurance Provisions. The Contractor shall not commence performing any portion of the Services until all required insurance has been obtained and certificates indicating the required coverages have been delivered to the District and approved by the District. The Certificates and insurance policies shall include the following:

10.2.1 A clause stating: "This policy shall not be canceled or reduced in required limits of liability or amounts of insurance until notice has been mailed to the District, stating date of cancellation or reduction. Date of cancellation or reduction shall not be less than thirty (30) days after date of mailing notice."

10.2.2 An endorsement stating that the District and its agents, representatives, employees, trustees, officers, consultants, and volunteers are named additional insureds under all policies except Workers' Compensation Insurance, Professional Liability, and Employers' Liability Insurance. An endorsement shall also state that Contractor's insurance policies shall be primary to any insurance or self-insurance maintained by District.

10.2.3 Waiver of Subrogation. The Contractor shall require the carriers of required coverages to waive all rights of subrogation against the District, its officers, employees, agents, volunteers, contractors and subcontractors. All general or auto liability insurance coverage provided shall not prohibit the Contractor and Contractor's employees or agents from waiving the right of subrogation prior to a loss or claim. The Contractor hereby waives all rights of subrogation against the District.

10.2.4 Policies Primary and Non-Contributory. All policies required herein are to be primary and noncontributory with any insurance or self-insurance programs carried or administered by the District.

10.2.5 All policies shall be written on an occurrence form.

10.2.6 The Contractor's insurance shall apply separately to each insured against whom a claim is made or suit is brought, except with respect to the limits of the insurer's liability.

10.2.7 Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A: VII, unless otherwise acceptable to the District.

- 11. Compliance With Laws, Rules, and Regulations.** Contractor shall observe and comply with all rules and regulations of the District and all federal, state, and local laws, ordinances and regulations. Contractor shall give all notices required by any law, ordinance, rule, or regulation bearing on conduct of the Services as indicated or specified. If Contractor observes that any of the Services required by this Agreement is at variance with any such laws, ordinance, rules, or regulations, Contractor shall notify the District, in writing, and, at the sole option of the District, any necessary changes to the scope of the Services shall be made and this Agreement shall be appropriately amended in writing, or this Agreement shall be terminated effective upon Contractor's receipt of a written termination notice from the District. If Contractor performs any Services that are in violation of any laws, ordinances, rules, or regulations, without first notifying the District of the violation, Contractor shall bear all costs arising therefrom.
- 12. Permits/Licenses.** Contractor and all Contractor's employees or agents shall secure and maintain in force such permits and licenses as are required by law in connection with the furnishing of Services pursuant to this Agreement.
- 13. Safety and Security.** Contractor is responsible for maintaining safety in the performance of this Agreement. Contractor shall be responsible to ascertain from the District the rules and regulations pertaining to safety, security, and driving on school grounds, particularly when children are present.
- 14. Employment With Another Public Agency.** Contractor, if an employee of another public agency, agrees that Contractor will not receive salary or remuneration, other than vacation pay, as an employee of another public agency for the actual time in which Services are actually being performed pursuant to this Agreement.
- 15. Anti-Discrimination.** It is the policy of the District that in connection with all work performed under contracts there be no discrimination against any employee engaged in the work because of race, color, ancestry, national origin, religious creed, physical disability, medical condition, marital status, sexual orientation, gender, or age and therefore the Contractor agrees to comply with applicable Federal and California laws including, but not limited to the California Fair Employment and Housing Act beginning with Government Code section 12900 and Labor Code section 1735. In addition, the Contractor agrees to require like compliance by all its subcontractor(s).
- 16. Fingerprinting of Employees.** Is this Contractor interacting with students, outside of the immediate supervision and control of the pupil's parent or guardian or a school employee? Yes ☐ No ☒ Pursuant to Education Code section 45125.1, any entity that has a contract with a local educational agency shall ensure that any employee who interacts with pupils, outside of the immediate supervision and control of the pupil's parent or guardian or a school employee, has a valid criminal records summary by submitting employee fingerprints to the California Department of Justice. The Contractor shall not permit any employee to interact with District students until such time as the Contractor has certified in writing, using the District's approved criminal records certification form, that

neither it nor any of its identified employees has been convicted of a felony, as defined in Education Code section 45122.1.

- 17. Assignment/Subcontract.** The obligations of the Contractor pursuant to this Agreement shall not be assigned by the Contractor.
- 18. Termination.** The District may at any time for any reason terminate this Agreement. Written notice by the District's superintendent shall be sufficient to stop further performance of services by Contractor. The notice shall be deemed given when received or no later than three days after the day of mailing, whichever is sooner.
- 19. Limitation of District Liability.** The District's financial obligations under this Agreement shall be limited to the payment of the compensation provided in this Agreement. Notwithstanding any other provision of this Agreement, in no event, shall District be liable, regardless of whether any claim is based on contract or tort, for any special, consequential, indirect or incidental damages, including, but not limited to, lost profits or revenue, arising out of or in connection with this Agreement for the Services performed in connection with this Agreement.
- 20. Confidentiality.** The Contractor and all Contractor's agents, personnel, employee(s), and/or subcontractor(s) shall maintain the confidentiality of all District information received in the course of performing the Services. This requirement to maintain confidentiality shall extend beyond the termination of this Agreement.
- 21. Notice.** Any notice required or permitted to be given under this Agreement shall be deemed to have been given, served, and received if given in writing and either personally delivered or deposited in the United States mail, registered or certified mail, postage prepaid, return receipt required, or sent by overnight delivery service, addressed as follows:

District

Anaheim Union High School District
Attn: Dr. Jaron Fried
Copy: Amy Kwon
501 N. Crescent Way
Anaheim, CA 92801
Phone: 1-714-999-3511
Email: kwon_a@auhsd.us

Contractor

eKadence Learning Foundation
Attn: Dang Vu
2445 McCabe Way #200
Irvine, CA 92614
Phone: 1-888-844-5705
Email: dang.vu@ekadence.com

Any notice sent by overnight delivery service shall be effective the business day next following delivery thereof to the overnight delivery service. Any notice given by mail shall be effective three (3) days after deposit in the United States mail.

- 22. Entire Agreement.** This Agreement constitutes the entire agreement between the Parties and supersedes all prior discussions, negotiations, and agreements, whether oral or written. This Agreement may be amended or modified only by a written instrument executed by both Parties.
- 23. Governing Law.** This Agreement shall be governed by, and the rights, duties and obligations of the Parties shall be determined and enforced in accordance with, the laws of the State of California. The Parties further agree that any action or proceeding brought to enforce the terms and conditions of this Agreement shall be maintained in Orange County, California.

- 24. Waiver.** The waiver by either party of any breach of any term, covenant, or condition herein contained shall not be deemed to be a waiver of such term, covenant, condition, or any subsequent breach of the same or any other term, covenant, or condition herein contained.
- 25. Severability.** If any term, condition or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force and effect, and shall not be affected, impaired, or invalidated in any way.
- 26. Counterparts.** This Agreement may be executed in multiple counterparts, each of which when so executed and delivered shall be deemed an original, and such counterparts together shall constitute one and the same instrument. For purposes hereof, a facsimile or emailed copy of this Agreement, including the signature pages hereto, shall be deemed an original, and each party agrees that it will not contest the validity of the execution of this Agreement solely on the basis of any signature being a facsimile or electronic copy.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement on the date indicated below.

Anaheim Union High School District

Date: 1/17/24

By: _____

Print Name: Dr. Jaron Fried

Title: Assistant Superintendent, Ed. Division

eKadence Learning Foundation

Date: 12/11/2024

By: 

Print Name: Dang Vu

Title: Executive Director

EXHIBIT A

Provide a detailed description of services that shall be provided, the nature of the qualifications of the Contractor, the location of the services to be provided, and the recipients or benefactors of the services:

Contractor shall:

eKadence Learning Foundation will conduct focus group sessions with staff, students, and parents to get input on the ai informed features in eKadence Learning Foundation. The objective will be to create something that is actionable, appropriate, and aligned to the District's vision, mission, and core values.

EXHIBIT Y

AGREEMENT NUMBER 10005898

ANAHEIM UNION HIGH SCHOOL DISTRICT
INTERPRETATION AND TRANSLATION SERVICE AGREEMENT

This AGREEMENT is hereby entered into this 15th day of July, 2024, by and between the Orange County Superintendent of Schools, 200 Kalmus Drive, Costa Mesa California 92626, hereinafter referred to as SUPERINTENDENT, and Anaheim Union High School District, 501 North Crescent Way, Anaheim, California 92801, hereinafter referred to as DISTRICT. SUPERINTENDENT and DISTRICT shall be collectively referred to as the Parties.

WHEREAS, DISTRICT is authorized by Section 53060 of the California Government Code to contract with and employ any persons for the furnishing of special services and advice in financial, economic, accounting, engineering, legal or administrative matters, if such persons are specially trained and experienced and competent to perform the special services required; and

WHEREAS, DISTRICT is in need of such special services and advice; and

WHEREAS, SUPERINTENDENT is specially trained and experienced and competent to perform the special services required by the DISTRICT, and such services are needed on a limited basis;

NOW, THEREFORE, the Parties hereby agree as follows:

1.0 SCOPE OF WORK. DISTRICT hereby engages SUPERINTENDENT as an independent contractor to perform the following described work, and SUPERINTENDENT hereby agrees to perform said work in the "Service Proposal", dated July 15, 2024, which is attached hereto as Exhibit "A" and incorporated herein by reference for the Division of

1 Educational Services.

2 2.0 TERM. This AGREEMENT shall commence on July 15, 2024 and end on
3 June 30, 2025, subject to termination as set forth in this AGREEMENT.

4 3.0 PAYMENT. DISTRICT agrees to pay the SUPERINTENDENT a total sum
5 not to exceed Twenty thousand dollars (\$20,000.00). Payment shall be
6 at the rates as described in Exhibit "B", "Interpreting/Translation
7 Rate Sheet 2023-2024", which is attached hereto and incorporated by
8 reference herein. Payment shall be mailed to: Orange County
9 Superintendent of Schools, 200 Kalmus Drive, Costa Mesa, California
10 92626-9050, Attention: Accounting Manager, or at such other place as
11 SUPERINTENDENT may designate in writing.

12 4.0 EXPENSES. DISTRICT shall not be liable to SUPERINTENDENT for any
13 costs or expenses paid or incurred by SUPERINTENDENT in performing
14 services for DISTRICT, except as follows: N/A.

15 5.0 MATERIALS. SUPERINTENDENT shall furnish, at his/her own expense,
16 all labor, materials, equipment, supplies and other items necessary to
17 complete the services to be provided pursuant to this AGREEMENT,
18 except as follows: N/A

19 6.0 INDEPENDENT CONTRACTOR. SUPERINTENDENT, in the performance of
20 this AGREEMENT, shall be and act as an independent contractor.
21 SUPERINTENDENT understands and agrees that he/she and all of his/her
22 employees shall not be considered officers, employees or agents of
23 the DISTRICT, and are not entitled to benefits of any kind or nature
24 normally provided employees of the DISTRICT and/or to which
25 DISTRICT'S employees are normally entitled, including, but not
limited to, State Unemployment Compensation or Workers' Compensation.

1 SUPERINTENDENT assumes the full responsibility for the acts and/or
2 omissions of his/her employees or agents as they relate to the
3 services to be provided under this AGREEMENT. SUPERINTENDENT shall
4 assume full responsibility for payment of all federal, state and
5 local taxes or contributions, including unemployment insurance,
6 social security and income taxes with respect to SUPERINTENDENT'S
7 employees.

8 7.0 COPYRIGHT/TRADEMARK/PATENT. DISTRICT understands and agrees
9 that all matters produced under this AGREEMENT shall become the
10 property of SUPERINTENDENT and cannot be used without
11 SUPERINTENDENT'S express written permission. SUPERINTENDENT shall
12 have all right, title and interest in said matters, including the
13 right to secure and maintain the copyright, trademark and/or patent
14 of said matter in the name of the SUPERINTENDENT.

15 8.0 HOLD HARMLESS.

16 A. SUPERINTENDENT agrees to and does hereby indemnify,
17 defend, and hold harmless DISTRICT, its Governing Board, officers,
18 agents and employees from liability and claims of liability for bodily
19 injury, personal injury, sickness, disease, or death of any person or
20 persons, or damage to any property, real personal, tangible or
21 intangible, arising out of the negligent acts or omissions of
22 employees, agents or officers of SUPERINTENDENT or the Orange County
23 Board of education during the period of this AGREEMENT.

24 B. DISTRICT agrees to and does hereby indemnify, defend, and
25 hold harmless SUPERINTENDENT, the Orange County Board of Education,
and its officers, agents and employees from liability and claims of

1 liability for bodily injury, personal injury, sickness, disease, or
2 death of any person or persons, or damage to any property, real
3 personal, tangible or intangible, arising out of the negligent acts or
4 omissions of its Governing Board, employees, agents or officers of
5 DISTRICT during the period of this AGREEMENT.

6 9.0 ASSIGNMENT. The obligations of SUPERINTENDENT pursuant to this
7 AGREEMENT shall not be assigned by SUPERINTENDENT without prior
8 written approval of DISTRICT.

9 10.0 TOBACCO USE POLICY. In the interest of public health, the
10 SUPERINTENDENT provides a tobacco-free environment. Smoking or the
11 use of any tobacco products are prohibited in buildings and vehicles,
12 and on any property owned, leased or contracted for by the
13 SUPERINTENDENT pursuant to SUPERINTENDENT Policy 400-7. Failure to
14 abide with conditions of this policy could result in the termination
15 of this AGREEMENT.

16 11.0 TERMINATION. Either party may terminate this AGREEMENT with or
17 without reason with the giving of thirty (30) days written notice to
18 the other party. DISTRICT shall compensate SUPERINTENDENT only for
19 services satisfactorily rendered to the date of termination. Written
20 notice by DISTRICT shall be sufficient to stop further performance of
21 services by SUPERINTENDENT. Notice shall be deemed given when
22 received by the SUPERINTENDENT or DISTRICT or no later than three (3)
23 days after the day of mailing, whichever is sooner.

24 12.0 NON-DISCRIMINATION. SUPERINTENDENT and DISTRICT agree that they
25 will not engage in unlawful discrimination in employment of persons
because of race, color, religious creed, national origin, ancestry,

1 physical handicap, medical condition, marital status, or sex of such
2 persons.

3 13.0 NOTICE. All notices or demands to be given under this AGREEMENT
4 by either party to the other shall be in writing and given either by:
5 (a) personal service or (b) by U.S. Mail, mailed either by registered
6 or certified mail, return receipt requested, with postage prepaid.
7 Service shall be considered given when received if personally served
8 or if mailed on the third day after deposit in any U.S. Post Office.
9 The address to which notices or demands may be given by either party
10 may be changed by written notice given in accordance with the notice
11 provisions of this section. As of the date of this AGREEMENT, the
12 addresses of the parties are as follows:

13 DISTRICT: Anaheim Union High School District
14 501 North Crescent Way
15 Anaheim, California 92803
16 Attn: _____

17 SUPERINTENDENT: Orange County Superintendent of Schools
18 200 Kalmus Drive
19 P.O. Box 9050
20 Costa Mesa, California 92628-9050
21 Attn: Patricia McCaughey

22 14.0 NON WAIVER. The failure of SUPERINTENDENT or DISTRICT to seek
23 redress for violation of, or to insist upon, the strict performance
24 of any term or condition of this AGREEMENT shall not be deemed a
25 waiver by that party of such term or condition, or prevent a
subsequent similar act from again constituting a violation of such
term or condition.

15.0 SEVERABILITY. If any term, condition or provision of this
AGREEMENT is held by a court of competent jurisdiction to be invalid,
void, or unenforceable, the remaining provisions will nevertheless

continue in full force and effect, and shall not be affected,
impaired or invalidated in any way.

16.0 GOVERNING LAW. The terms and conditions of this AGREEMENT shall
be governed by the laws of the State of California with venue in
Orange County, California.

17.0 ENTIRE AGREEMENT/AMENDMENT. This AGREEMENT and any exhibits
attached hereto constitute the entire agreement among the Parties to
it and supersede any prior or contemporaneous understanding or
agreement with respect to the services contemplated, and may be
amended only by a written amendment executed by both Parties to the
AGREEMENT.

IN WITNESS WHEREOF, the Parties hereto set their hands.

DISTRICT: ANAHEIM UNION HIGH
SCHOOL DISTRICT

BY: _____
Authorized Signature

PRINT NAME: Dr. Jaron Fried

TITLE: Assistant Superintendent, Ed. Division

DATE: January 17, 2025

ORANGE COUNTY SUPERINTENDENT
OF SCHOOLS

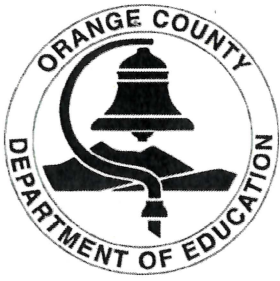
BY:  _____
Authorized Signature

PRINT NAME: Patricia McCaughey

TITLE: Director

DATE: August 8, 2024

Anaheim UHSD-Income (10005898) 25
ZIP5



**ORANGE COUNTY DEPARTMENT OF EDUCATION
EDUCATIONAL SERVICES DIVISION
SERVICE PROPOSAL**

**ORANGE COUNTY
DEPARTMENT
OF EDUCATION**

200 KALMUS DRIVE
P.O. BOX 9050
COSTA MESA, CA
92628-9050
(714) 966-4000
www.ocde.us

STEFAN BEAN, Ed.D.
County Superintendent
of Schools

TO: Dr. Renae Bryant
TITLE: Director, Plurilingual Services
DISTRICT: Anaheim Union High School District
ADDRESS: 501 Crescent Way, Anaheim, CA 92803
EMAIL: bryant_r@auhsd.us **PHONE NUMBER:** 714-999-3568
FROM: Natalia Abarca
TITLE: Program Specialist, Language Services, OCDE
EMAIL: nabarca@ocde.us **PHONE NUMBER:** 714-966-4437

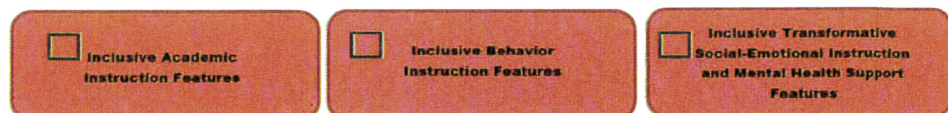
DATE OF PROPOSAL: 7/15/2024

LCAP PRIORITIES ADDRESSED:

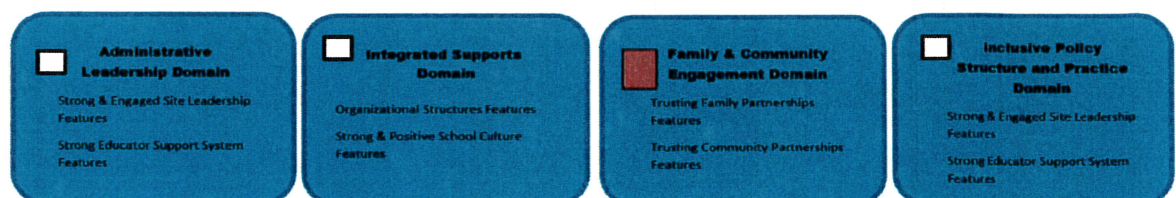
Conditions of Learning	Pupil Outcomes	Engagement
<input checked="" type="checkbox"/> Basic Services <input type="checkbox"/> Implementation of State Content Standards <input type="checkbox"/> Course Access	<input checked="" type="checkbox"/> Pupil Achievement <input type="checkbox"/> Other Pupil Outcomes	<input checked="" type="checkbox"/> Parental Involvement <input type="checkbox"/> Pupil Engagement <input type="checkbox"/> School Climate

CA MTSS FRAMEWORK ADDRESSED:

Whole Child Domain



Essential Domains and Features to Support the Whole Child



**ORANGE COUNTY
BOARD OF EDUCATION**

MARI BARKE

TIM SHAW

LISA SPARKS, Ph.D.

JORGE VALDES, Esq.

KEN WILLIAMS, D.O.



**ORANGE COUNTY DEPARTMENT OF EDUCATION
EDUCATIONAL SERVICES DIVISION
SERVICE PROPOSAL**

OCDE SERVICE COST STRUCTURE:

Services: OCDE will provide interpretation and translation services during July 15, 2024 until June 30, 2025

Amount approved by district: \$20,000

Justification: This comprehensive language support ensures effective communication with diverse families and students, promoting inclusivity and accessibility across all district activities and materials.

Service Description: OCDE will provide written translations and oral interpretations for in-person or virtual assignments as needed. Translation services encompass Individual Education Plans (IEP), handbooks, flyers, documents, and various resources in multiple languages. American Sign Language (ASL) interpretation will be provided for parent-teacher meetings, workshops, conferences, trainings, board meetings, and other family and student events. OCDE will bill the school district monthly for services rendered.

Valid dates for contract: July 15, 2024 – June 30, 2025

For Client Use:

When this proposal is accepted, OCDE will create a contract for services.

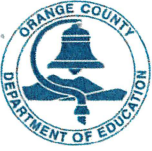
☒ PROPOSAL ACCEPTED



Authorized Signature

7/16/24

Date



Orange County Department of Education
Educational Services Division

Interpreting/Translation Rate Sheet 2023-2024

In an effort to provide professional language solutions in most languages at an affordable cost, please refer to the following rates:

Interpreting Services (spoken) - Request at least five (5) business days in advance. Requests received within two (2) business days' notice will not be guaranteed.				
Languages	Consecutive (per hour)	Simultaneous (per hour)	Half Day (3 hours) *	Full Day (6 hours) *
Tier 1 Languages: Spanish	\$120.00	\$160.00	\$410.00*	\$820.00
Tier 2 Languages (common): Vietnamese, Chinese, Korean, and more	\$160.00	\$220.00	\$600.00*	\$1,200.00
Tier 3 Languages (less common*): Farsi, Russian, Italian, French, Turkish, Somali, and more	\$220.00	\$260.00	\$700.00*	\$1,400.00
ASL (interpreters work in pairs)	\$160.00	\$180.00	\$500.00*	\$1,000.00
Over the Phone Interpreting (OPI)	\$2.50 (per min)			
Video Remote Interpreting (VRI)	\$3.50 (per min)			
Translation Services (written). Request at least two weeks in advance.				
Tier 1 Languages: Spanish		\$0.30	Per Word	
Tier 2 Languages (common): Vietnamese, Chinese, Korean, and more		\$0.35	Per Word	
Tier 3 Languages (less common): Ukrainian, French, Turkish, Russian, Farsi, Somali, and more		\$0.39	Per Word	
Minimum Translation Project		\$150.00		
Desktop Publishing Rate		\$110.00	Per Hour	
Revision/Format Rate		\$40.00	Per Hour	
Voice to Text Transcripts (Spanish-English)		\$16.00	Per Minute	
Rush Fee		\$150.00	Per Project	
Closed Captioning, Dubbing, Transcripts		Quote by Project		
Interpreting Equipment Transmitter		\$150.00	Per Unit	
Interpreting Equipment Receivers (minimum 10)		\$10.00	Per Unit	
Language Proficiency Assessment		Oral	Written	
Language Proficiency Assessment		\$150.00	\$150.00	

Minimum Fee Policy

- Minimum 2-hour fee for simultaneous, consecutive, and ASL interpreting.
- Be advised that board meetings, conference meetings, and other specialized meetings might require two interpreters.
- Minimum 10-minute fee for over-the-phone services (OPI).

*Minimum 3-hour fee for half-day, **simultaneous only**, and less common languages.

Prices may vary: Depending on the language, time frame, and interpreter/translator availability. Less common languages may incur additional mileage fees for in-person meetings due to long-distance travel.

Cancellation policy: All cancellations must be received within 48 business hours of the scheduled appointment and must be in writing (Some languages might be up to 72 hours).

Additional charges: Parking and entrance fees will be billed when applicable. Last-minute requests within 24 hours will incur a \$30.00 fee.

For service please contact the Language Services team at language_services@ocde.us

Disclaimer: This price list is to be used as a reference. These rates are based on time and general content. Prices might vary according to the job's requirements, location, content, availability of interpreters, and request time.

3/27/2024

Instructional Materials Submitted for Adoption

Thursday, January 16, 2025

December 20, 2024 - January 16, 2025

Curriculum	Basic/ Suppl.	Course Name (Number)	Grade	Title	Publisher
Dual Enrollment	Basic	Introduction to Psychology (#SS5552)	9-12	<i>Experience Psychology</i>	McGraw Hill
Dual Enrollment	Basic	Intermediate Chinese- Mandarin 1 (#WL5001)	9-12	<i>Integrated Chinese 1: Textbook</i>	Cheng & Tsui
Dual Enrollment	Basic	Intermediate Chinese- Mandarin 1 (#WL5001)	9-12	<i>Integrated Chinese 1: Workbook</i>	Cheng & Tsui
Dual Enrollment	Basic	Intermediate Chinese- Mandarin 2 (#WL5002)	9-12	<i>Integrated Chinese 2: Textbook</i>	Cheng & Tsui
Dual Enrollment	Basic	Intermediate Chinese- Mandarin 2 (#WL5002)	9-12	<i>Integrated Chinese 2: Workbook</i>	Cheng & Tsui
English Language Arts	Suppl.	English 2 Honors (#EN201)	10-12	<i>East of Eden</i>	Viking Press
English Language Arts	Suppl.	English 3 (#EN320)	11-12	<i>My Side of the River</i>	Macmillan Publishers
English Language Arts	Suppl.	English 7 & English 8 (#EN700), (#EN800)	7-8	<i>White Bird</i>	Penguin Random House

Instructional Materials Submitted for Display
Thursday, January 16, 2025
January 17, 2025-February 13, 2025

Curriculum	Basic/ Suppl.	Course Name (Number)	Grade	Title	Publisher
World Languages	Basic	Spanish for Spanish Speakers WL101, WL201, WL301	7-12	<i>Antes de ser libres</i>	Penguin Random House
Special Education	Basic	Transition to Work (#CE631)	12	<i>Pathways to Career Success</i>	Pearson

SCHEDULE A

**STUDENT IN NONPUBLIC SCHOOL UNDER EC 56030
Addendum Regular School Year 2024-2025**

STUDENT	DOB	GRADE	BOARD APPROVAL DATE	NONPUBLIC SCHOOL	TOTAL CONTRACT COST*
2425 – 306	10/10/2003	13	01/15/2025	BEACON	\$200,000

*Includes transportation costs, if applicable.

Field Trip Report

Board of Trustees

January 16, 2025

1. Western High School: Varsity Wrestling (10 students - 0 female, 10 male)

Adviser/Lead Chaperone: Jaime Flores (male)

Chaperone: Robert Elias (male)

To: Morro Bay, CA

Dates: January 23, 2025 to January 26, 2025

Purpose: Wrestling competition

Expenses: Booster Club - Registration, meals, and accommodations
Site Funds - Transportation and substitutes

Number of school days missed for this trip: 1

Number of school days missed previously: 1

Total number of days missed by this group: 2

This Learning Activity Placement Agreement (“Agreement”) is between the Trustees of the California State University on behalf of **California State University, Fullerton (“University”)** and **Anaheim Union High School District (“Learning Site”)** concerning University approved unpaid experiential learning activities for which University students receive academic credit via course enrollment (**“Learning Activities”**). In consideration of the mutual promises set forth below, University and Learning Site (“parties”) agree as follows:

I. Learning Site’s Responsibilities

- A. Identify the student’s supervisor. The supervisor agrees to meet with the student regularly to facilitate the student’s learning experience, provide support, review progress on assigned tasks, verify service hours and give feedback.
- B. Provide an orientation that includes a site tour; an introduction to staff; a description of the characteristics of and risks associated with Learning Site’s operations, services and/or clients; a discussion concerning safety policies and emergency procedures; and information detailing where students check-in and how they log their time.
- C. Upon request, enter offered positions into University’s Titan Connection system. Provide University and student with an accurate and sufficiently detailed written description of the Learning Activities, as well as your expectations of the student, such that they can be reasonably evaluated for academic merit and risks.
- D. Provide appropriate training, equipment, materials and work area for students prior to students performing assigned tasks or working with Learning Site’s clients.
- E. If applicable, inform student of any background check, fingerprinting and/or tuberculosis test requirements you may have; obtain and maintain the confidentiality of any results as required by federal and state law.
- F. Evaluate the student if requested by University and contact University if the student fails to perform assigned tasks or engages in misconduct.
- G. Notify University as soon as is reasonably possible of any injury or illness to a student participating in a learning activity at Learning Site.
- H. Ensure Learning Activities do not occur in a personal residence unless prior written permission is given by the University.
- I. Where Learning Activities are approved by University as one hundred percent (100%) remote or virtual, Learning Site agrees that all Learning Activities will take place away from the Learning Site address.
- J. Ensure that Students do not enter a personal residence of any client or other entity served by Learning Site without being accompanied by an appropriate Learning Site representative.
- K. Ensure that adequate automobile liability insurance is in place before permitting a student to drive as part of his/her duties under Agreement.
- L. Ensure that students are not left alone for any amount of time with minors, elderly individuals or any other vulnerable population and that supervision by an appropriate Learning Site representative of the students will be provided at all times.

II. University’s Responsibilities

- A. University will advise the student(s) of their responsibility to:
 - 1. Participate in all training required by Learning Site.
 - 2. Exhibit professional, ethical and appropriate behavior when at Learning Site.
 - 3. Complete all assigned tasks and responsibilities in a timely and efficient manner.
 - 4. Abide by Learning Site’s rules and standards of conduct.
 - 5. Maintain the confidentiality of Learning Site’s proprietary information, records and information concerning its clients.
- B. University will advise student that neither University nor Learning Site assumes any financial responsibility in the event he/she is injured or becomes ill as a result of his/her participation in a learning activity at Learning Site.
- C. Provide the student with general and professional liability insurance in the amount of \$1,000,000 per occurrence, \$2,000,000 general aggregate. This insurance only applies if both parties have signed Agreement.
- D. Review Learning Activities submitted by Learning Site into Titan Connection for academic credibility and risk management compliance. University retains full discretion over the ongoing approval of Learning Activities at all times.

III. General Provisions

- A. Agreement will become effective as of the date last written below and continue for a period of 5 years unless terminated by either party after giving the other party 30 days written notice of the intent to terminate. If Learning Site terminates Agreement, it will permit any student working at Learning Site at the time of termination to complete his/her work. At the

5 year termination date Agreement can be renewed once it has been reviewed, updated as applicable and executed by the appropriate parties.

- B. University shall defend, indemnify, and hold harmless Affiliate, its officers, employees, and agents from and against any and all liability, loss, expense, attorney's fees, or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorney's fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of University, its officers, employees, agents, or volunteers.

Affiliate shall defend, indemnify, and hold harmless the State of California, the Trustees of the California State University, California State University, Fullerton, and each of their its officers, employees, agents, and volunteers from and against any and all liability, loss, expense, attorney's fees, or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorney's fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of Affiliate, its officers, employees, volunteers, or agents.

- C. Each party agrees to maintain general liability coverage of at least \$2,000,000 per occurrence, \$4,000,000 aggregate and to provide evidence of coverage upon request. Insurance must be placed with insurers with a current A.M. Best rating of at least A: VII.

Both parties shall maintain sexual abuse/molestation coverage of at least \$2,000,000 per occurrence, \$4,000,000 aggregate and to provide evidence of coverage upon request. Insurance must be placed with insurers with a current A.M. Best rating of at least A: VII.

Both parties agree that they will not assume by this Agreement, liability under any applicable Workers' Compensation Law for, by, or on behalf of any of University's students while said students are on the premises of the District performing any duty under the terms of this Agreement

Each party shall name the other party and its agents, representatives, employees, trustees, officers, consultants, and volunteers additional insureds under all policies except Workers' Compensation Insurance.

- D. Learning Site and University will meet upon request or as necessary to resolve any potential conflicts and to facilitate a mutually beneficial experience for all involved.
- E. Learning Site may dismiss a student if the student violates its standards, mission or goals. Learning Site will document its rationale for terminating a student and provide University with a copy of the rationale upon request.
- F. Students participating in a learning activity for academic credit at Learning Site are not officers, employees, agents or volunteers of University.
- G. Nothing contained in Agreement confers on either party the right to use the other party's name without prior written permission, or constitutes an endorsement of any commercial product or service by University.
- H. This Agreement contains the entire agreement between the Parties and shall not be modified, amended or supplemented, or any rights herein waived, unless such modification, amendment or supplement to this Agreement is in writing and executed by an authorized representative of each party. This Agreement supersedes any and all previous Learning Activity Placement Agreements, whether written or oral, between the Parties.
- I. The parties agree to follow all applicable federal, state and local laws and regulations, including but not limited to laws prohibiting discrimination, harassment and retaliation.
- J. Governing Law; Venue. This Agreement shall be governed by and construed in accordance with the laws of the State of California. All disputes related to this Agreement shall be resolved in the state or federal courts located in Orange County, California.
- K. Learning Site is aware of and informed about the hazards currently known to be associated with the novel coronavirus referred to as "COVID-19". Learning Site is familiar with and informed about the Centers for Disease Control and Prevention (CDC) current guidelines regarding COVID-19 as well as applicable federal, state and local governmental directives regarding COVID-19. Learning Site, to the best of its knowledge and belief, is in compliance with those current CDC guidelines and applicable governmental directives. If the current CDC guidelines or applicable government directives are modified, changed or updated, Learning Site will take steps to comply with the modified, changed or updated guidelines or directives. If at any time Learning Site becomes aware that it is not in compliance with CDC guidelines or an applicable governmental directive, it will notify University of that fact.

L. Any notices required by Agreement will be deemed to have been duly given if communicated to the following individuals:

UNIVERSITY:

California State University Fullerton
Contracts & Procurement
657-278-5230

LEARNING SITE:

Anaheim Union High School District
Human Resources - #04
(714) 999-1512

IN WITNESS WHEREOF, this Agreement has been executed by the parties as of the date last written below.

**CALIFORNIA STATE UNIVERSITY,
FULLERTON**

ANAHEIM UNION HIGH SCHOOL DISTRICT

Authorized Signature

Date

Kristiann Bonus, Contracts & Procurement Representative

Printed Name & Title

Authorized Signature

Date

Brad Jackson, Assistant Superintendent, HR

Printed Name & Title

**CALIFORNIA STATE UNIVERSITY, FULLERTON
STUDENT TEACHING AGREEMENT**

EXHIBIT EE

THIS AGREEMENT is entered into by and between the State of California acting through the Trustees of the California State University on behalf of **California State University, Fullerton** ("University") and Anaheim Union High School District ("District"), referred to herein singularly as "party" or collectively as "parties," for the Term- defined herein and with the mailing address as noted for each party.

WHEREAS, District is authorized to enter into agreements with University in order to provide teaching experience through practice teaching to students enrolled in teacher training curricula of University; and

WHEREAS, any such student enrolled in teacher training curricula of University who is assigned to a location under District jurisdiction shall be referred to herein as a "Student Teacher" or collectively as "Student Teachers"; and

WHEREAS, any such agreement may provide for an honorarium for services rendered by an employee of District, each referred to herein as a "Supervising Teacher," of an amount not to exceed the actual cost to District for the services rendered by such Supervising Teacher; and

WHEREAS, each honorarium paid to District hereunder is intended to be transmitted promptly by District to the Supervising Teacher as compensation for and recognition of services performed for the benefit of the Student Teacher in the Supervising Teacher's charge;

NOW, THEREFORE, in consideration of the above recitals and of the covenants and agreements contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. TERM OF AGREEMENT AND EARLY TERMINATION CLAUSE.

- A. **Term.** This Agreement shall become effective for a term of five (5) years beginning July 1, 2025 through June 30, 2030, hereinafter referred to as the "Term."
- B. **Renewal.** This Agreement may be renewed by mutual written agreement.
- C. **Termination.** This Agreement may be terminated at any time by written agreement or upon 30 days' advance written notice by one party to the other, PROVIDED, HOWEVER, in the event that the termination of this Agreement affects any active Student Teacher placement, such Student Teacher shall be permitted to complete training for any semester in which termination would otherwise occur.

2. PRACTICE TEACHING. District shall provide practice teaching experience to Student Teachers in schools and classes under the jurisdiction of District on a semester basis. Such practice teaching shall be provided under direct supervision and instruction of certified teachers of District, as District and University, through their duly authorized representatives, may agree upon.

"Practice teaching" as used herein and elsewhere in this Agreement implies active participation in duties and functions of classroom teaching under directly supervised instruction by District employees holding valid professional clear or life diplomas issued by the California State Board of Education, other than emergency or provisional credentials, authorizing said District employees to serve as classroom teachers in the schools or classes in which the practice teaching is provided.

CALIFORNIA STATE UNIVERSITY, FULLERTON STUDENT TEACHING AGREEMENT

District shall only assign Student Teachers to schools or classrooms in District's jurisdiction where there is a site administrator who holds no less than a preliminary administrative credential.

District shall permit Student Teachers to videotape their instruction to satisfy California Commission on Teacher Credentialing assessment requirements.

- 3. STUDENT TEACHER ASSIGNMENT.** No guarantee is either expressed or implied in regard to the number of Student Teachers who may be assigned to District in any given semester during the Term. An assignment of a Student Teacher to practice teaching in schools or classrooms in District's jurisdiction shall be at the discretion of University and for a period of up to eighteen (18) weeks, and a Student Teacher may be given more than one (1) assignment by the University to practice teaching in such schools or classes.

A semester of practice teaching under this Agreement is considered approximately sixty (60) minutes of practice teaching conducted per day, for a minimum of one (1) day per week during fieldwork and a minimum of four (4) hours per day for four – five (4-5) days per week during a semester.

Assignment of a Student Teacher to practice teaching in the jurisdiction of District shall be deemed to be effective for purposes of this Agreement as of the date on which the University presents to the proper authorities of District the assignment confirmation sheet or other document given to the Student Teacher effecting such assignment but not earlier than the date of such assignment as shown on such sheet or other document.

District may, at its sole discretion, refuse to accept for practice teaching any student of University assigned to practice teaching at a location under District jurisdiction. Upon request of District, University, at its sole discretion, may terminate the assignment of said Student Teacher and henceforth reassign said Student Teacher either to another location within District jurisdiction or to a location outside of District jurisdiction, as appropriate.

- 4. HONORARIUM.** University shall remit an honorarium to District for performance of all services required to be performed under this Agreement, including submission of an appropriately detailed invoice. The honorarium will range from \$50 to \$250. Payment will be issued subsequent to verification of invoice(s) and review of the Supervising Teacher's evaluation, both of which are to be submitted by District at the close of each semester. Invoice submission instructions shall be provided to District separately from this Agreement by a University representative.

In the event the assignment of a Student Teacher to practice teaching is terminated by University for any reason, District shall receive payment on account of such Student Teacher, except in such cases where such assignment is terminated before evaluations are completed.

If a Student Teacher is assigned by University to another Supervising Teacher or location within the jurisdiction of District after a Student Teacher assignment has become effective, this reassignment shall be considered for payment purposes as an entirely new and separate assignment. In the event of such reassignment, the Supervising Teacher who supervises the majority of the assignment and submits the required evaluation shall be considered qualified for payment purposes.

- 5. INVOICING AND PAYMENT.** Within a reasonable time following the close of each semester of University, District shall submit an invoice to University for payment for all semester units of practice teaching provided by District under and in accordance with this Agreement during said semester. District shall attach to the invoice a certificate executed by a duly authorized representative of District certifying that District expended or became obligated to expend in providing such practice teaching an

CALIFORNIA STATE UNIVERSITY, FULLERTON STUDENT TEACHING AGREEMENT

amount not less than the amount of the invoice. University shall pay the amount of such invoice from monies made available for such purpose by or pursuant to the laws of the State of California.

Notwithstanding any other provisions of this Agreement, University shall not be obligated by this Agreement to pay District any amount in excess of the range indicated in section 4 above, any amount for services provided outside of the Term, or any amount for services which do not comply with the requirements stated herein.

- 6. INDEMNIFICATION.** University shall defend, indemnify, and hold harmless District, its officers, employees, and agents from and against any and all liability, loss, expense, attorney's fees, or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorney's fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of University, its officials, employees, volunteers or agents.

District shall defend, indemnify, and hold harmless the State of California, the Trustees of the California State University, California State University, Fullerton, and each of their officers, employees, volunteers and agents from and against any and all liability, loss, expense, attorney's fees, or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorney's fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of District, its officials, employees, volunteers or agents.

- 7. PRIVACY LAWS.** University will instruct Student Teachers to comply with all applicable privacy laws and statutory regulations in regard to safeguarding personally identifiable District student information including but not limited to the Family Educational Rights and Privacy Act (FERPA, 20 U.S.C. § 1232g; 34 CFR Part 99) and the California Education Code (EC).
- 8. FINGERPRINTING/BACKGROUND CHECKS.** In accordance with EC Section 44320 (d), each Student Teacher candidate prior to assignment to District must obtain at their sole expense a "Certificate of Clearance," which includes a completed Live Scan Service. University will ensure that each Student Teacher receives this Certificate of Clearance prior to reporting to any assignment in the jurisdiction of District.
- 9. TUBERCULOSIS CLEARANCE.** As permitted by EC-Section 49406, no Student Teacher shall be placed in fieldwork experience at any location of District until Student Teacher has presented to District acceptable documentation of an examination performed by a licensed physician or surgeon (as defined in EC 49406) certifying that said Student Teacher is free of active tuberculosis within the sixty (60) day period immediately preceding commencement of the assignment. All associated fees and/or costs associated with such examination and certification shall be the sole responsibility of the Student Teacher.
- 10. DISPUTE RESOLUTION.** In the event of a dispute between the parties arising from this Agreement, the parties agree to mediate the dispute before initiating litigation. The parties agree that with regard to any dispute or claim related to this Agreement, prior to the initiation of a lawsuit or other legal action, they shall and must, in good faith, submit the claim or dispute to mediation with any mutually agreeable

CALIFORNIA STATE UNIVERSITY, FULLERTON STUDENT TEACHING AGREEMENT

neutral entity. The costs of and related to the services of the neutral entity will be split equally between the parties.

11. NO EMPLOYMENT OR AGENCY RELATIONSHIP CREATED. The parties hereto acknowledge that Student Teachers are participating solely to obtain field experience as part of an academic program for educational purposes and that nothing in this Agreement shall be deemed or construed to create a joint venture, partnership, principal-agent, or employment relationship between the parties; hence, neither party shall have the authority to bind the other party for any purpose. Furthermore, Student Teacher(s) are not considered employees of either party for any purpose and shall not receive any remuneration for their services and/or time under this Agreement. Therefore, any Student Teacher(s) assigned by University to a location under District jurisdiction shall have no claim under this Agreement in regards to personal expenses of any kind as well as fringe benefits including but not limited to unemployment insurance, vacation accrual, sick leave, retirement benefits, medical/dental insurance, workers' compensation benefits, and social security contributions. It is the responsibility of University to provide notice to its Student Teachers of the provisions of this Section. The provisions of this Section shall survive the termination or expiration of this Agreement.

12. INSURANCE REQUIREMENTS. University and District shall each secure and maintain insurance coverage during the Term, at their respective sole expense, of the types noted below and with the respective minimum limits covering themselves including their employees, officers, agents, and volunteers. Each party reserves the right to request, and agrees to provide upon request, documentation of such coverage(s). If any policy is cancelled before the expiration thereof, written notice shall be delivered to the other party in accordance with policy provisions. Each party acknowledges that such insurance coverage requirements may be addressed through a variety of risk financing methods including commercial insurance, self-insurance, risk sharing pool, captive, or combination thereof and that when placed with commercial insurers, such insurers shall have an A.M. Best rating of no less than A, VII or equivalent or as accepted by the other party.

A. Comprehensive or Commercial Form General Liability with minimum limits as follows:

- Each Occurrence: \$1,000,000, General Aggregate: \$3,000,000

B. Business Automobile Liability (minimum limits):

- Each Occurrence: \$1,000,000 Combined Single Limit for owned, scheduled, hired, or non-owned vehicles

C. Workers' Compensation Liability:

- Minimum limit as required by California statute
- Employer's Liability: Minimum limit of \$1,000,000 per each accident, employee, and disease

The Parties expressly understand and agree that Student Teachers enrolled in the Program are in attendance for educational purposes, and such Student Teachers are not considered employees of either University and District for any purpose, including, but not limited to, compensation for services, welfare and pension benefits, or Workers' Compensation insurance. Student Teachers are, however, considered members of University's "workforce" for purposes of HIPAA compliance.

D. Sexual Abuse and Molestation Liability with minimum limits as follows:

- Each Occurrence: \$1,000,000, General Aggregate: \$3,000,000

The foregoing insurance limits and/or requirements shall be subject to modifications to coverage forms and/or limits as mandated from time to time by the respective insurance programs of the parties. Both parties agree to provide the other party with no less than thirty (30) days' written notice of any change in coverage forms and/or limits. In the event of such change, both parties agree to renegotiate insurance

CALIFORNIA STATE UNIVERSITY, FULLERTON STUDENT TEACHING AGREEMENT

requirements, if necessary, within thirty (30) calendar days from receipt of notification of such change (“renegotiation period”). New terms regarding coverage forms and/or limits shall be mutually agreed upon by the parties and shall be evidenced by a written amendment to this Agreement issued within the renegotiation period. If the parties are unable to renegotiate said coverage forms and/or limits during the renegotiation period, this Agreement shall automatically terminate at the end of the renegotiation period unless the parties mutually agree in writing to extend the renegotiation period for an additional thirty (30) days.

University has elected to be self-insured for its general liability, motor vehicle liability, worker’s compensation, professional liability and property exposures through an annual appropriation from the General Fund. As a State agency, the California State University, Office of the Chancellor, the Trustees, and its system of campuses are included in this self-insurance program.

An endorsement stating that each party and its agents, representatives, employees, trustees, officers, consultants, and volunteers are named additional insureds under all policies except Workers’ Compensation Insurance, Professional Liability, and Employers’ Liability Insurance. An endorsement shall also state that both party’s insurance policies shall be primary to any insurance or self-insurance maintained by each party.

Both parties shall require the carriers of required coverages to waive all rights of subrogation against the other party, its officers, employees, agents, volunteers, contractors and subcontractors. All general or auto liability insurance coverage provided shall not prohibit both party’s employees or agents from waiving the right of subrogation prior to a loss or claim. Both parties hereby waives all rights of subrogation against the other party.

All policies shall be written on an occurrence form.

Both party’s insurance shall apply separately to each insured against whom a claim is made or suit is brought, except with respect to the limits of the insurer’s liability.

The Office of Risk Management in the Chancellor’s Office administers the general liability, workers’ compensation, professional liability and property programs. The State Office of Risk and Insurance Management administers the motor vehicle liability program.

Under this form of insurance, the State and its employees (as defined in Section 810.2 of the Government Code) are insured for any tort liability that may develop through carrying out official activities, including state official operations on non-state owned property. Should any claims arise by reason of such operations or under an official contract or license agreement, they should be referred to the California State University, Office of Risk Management, 401 Golden Shore, 5th Floor, Long Beach, CA 90802-4210.

The California State University Risk Management Authority maintains a Student Professional Liability Insurance Program (SPLIP).

Coverage is provided on a “claims-made” basis for claims which are both made against the insured during the policy period and reported to the carrier as soon as practicable, but not later than three (3) years after the policy period for claims arising from professional services which are rendered or incidents which occurred during the policy period.

CALIFORNIA STATE UNIVERSITY, FULLERTON
STUDENT TEACHING AGREEMENT

Insureds include CSU students enrolled in required credited coursework in addition to employees, faculty and staff of the CSU.

Coverage includes General and Professional Liability. Coverage limits are two million (\$2,000,000) each loss and four million (\$4,000,000) aggregate for all covered parties and not per student.

- 13. COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all such counterparts together shall constitute one and the same instrument.
- 14. ENTIRE AGREEMENT.** This Agreement is the entire agreement between the Parties. No other agreements, oral or written, have been entered into with respect to the subject matter of this Agreement.
- 15. GOVERNING LAW.** This Agreement and the rights and obligations of the parties shall be governed and construed by the laws of the State of California. The parties agree that all actions or proceedings arising in connection with this Agreement shall be tried and litigated exclusively in the state courts located in the County of Orange, State of California.
- 16. ASSIGNMENT.** Neither party shall assign or otherwise transfer this Agreement without the other party's prior written consent. Any purported assignment in violation of this paragraph shall be void.
- 17. SEVERABILITY.** If any section, paragraph or provision of this Agreement is held illegal, unenforceable, or in conflict with any law by a court of competent jurisdiction, such section, paragraph, or provision shall be deemed severed and the validity of the remainder of this Agreement shall not be affected thereby.
- 18. NON-DISCRIMINATION.** District and University agree that neither will discriminate against a beneficiary of services provided by District in the performance of this Agreement or against any individual on the basis of Age, Disability (physical and mental), Gender (or sex, including sex stereotyping), Gender Identity (including transgender), Gender Expression, Genetic Information, Marital Status, Medical Condition, Nationality, Race or Ethnicity (including color, caste, or ancestry), Religion (or religious creed), Sexual Orientation, and Veteran or Military Status.
- 19. AMENDMENTS.** Any amendment to this Agreement shall be enforceable only if such amendment is presented in writing and subsequently signed by an authorized representative of each party.
- 20. NOTICES.** Notices required under this Agreement shall be sent to the Parties by certified or registered mail, return receipt requested, postage prepaid, at the addresses set forth below.

TO UNIVERSITY:

California State University, Fullerton
Attn: Contracts & Procurement
2600 Nutwood Ave., Suite 300
Fullerton, CA 92831

TO DISTRICT:

Anaheim Union High School District
501 N. Crescent Way
Anaheim, CA 92801
Attn: Liliana Carrillo

For Student Teaching programmatic questions, please contact the College of Education:
CSUF College of Education
2600 Nutwood Ave., Suite 500
Fullerton, CA 92831 Ph: 657/278-3411

CALIFORNIA STATE UNIVERSITY, FULLERTON
STUDENT TEACHING AGREEMENT

This Agreement is hereby executed by the authorized representative of each party entered and as of the dates written below.

CALIFORNIA STATE UNIVERSITY,
FULLERTON CONTRACTS & PROCUREMENT

Anaheim Union High School District

By: Kristiann Bonus

By: _____

Name: Kristiann Bonus

Name: Brad Jackson

Title: Buyer II

Title: Assistant Superintendent, HR

Date: 12/19/2024

Date: _____

CALIFORNIA STATE UNIVERSITY, FULLERTON

Teaching Internship Agreement

THIS AGREEMENT is entered into by and between the State of California acting through the Trustees of the California State University on behalf of **California State University, Fullerton** ("University") and **Anaheim Union High School District** ("District"), referred to herein singularly as "party" or collectively as "parties," for the Term indicated herein.

WHEREAS, 1) University operates at least one internship program which provides the requisite education and training for candidates pursuing one or more California Preliminary Teaching Credentials; and 2) every internship program ("Internship Program(s)") included in this Agreement is accredited by the California Commission on Teacher Credentialing (CTC) with approval to offer internship options in these programs;

NOW, THEREFORE, in consideration of the above recitals and of the covenants and agreements contained herein, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree to the following for those University Preliminary Teaching Credential Program(s) indicated below:

Multiple Subject Program	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Single Subject Program	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Education Specialist (Early Childhood, Mild/Moderate, and Moderate/Severe)	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

1. TERM OF AGREEMENT AND EARLY TERMINATION CLAUSE.

- A. Term. This Agreement shall remain in full force and effective for an initial term of three (3) years beginning July 1, 2025 through June 30, 2028, hereinafter referred to as the "Term".
- B. **Renewal.** This Agreement may be renewed by mutual written agreement.
- C. **Termination.** Either party may terminate this Agreement by notifying the other party with at least thirty (30) days' advance written notice of the intention to terminate; however, any such termination by District will not be effective against any Intern who on the date of said notice was participating in an Internship Program until such Intern has completed the Internship Program as initially agreed upon.

2. INTERNSHIP QUALIFICATION. Internship requirements are subject to change during the Term; hence, University shall ensure satisfaction of all applicable Education Code and CTC requirements in effect for and applicable to each Intern and Internship Program at the time of admission. University shall verify satisfaction or completion, as appropriate, of each of the following qualifications for every candidate admitted to any of its Internship Programs (each admitted candidate shall be referred to herein as an "Intern").

- A. Completion of a baccalaureate or higher degree from a regionally accredited institution of postsecondary education;
- B. Successful demonstration of basic skills proficiency (i.e. reading, writing, and mathematics) as required by Education Code Sections 44325, 44326, and 44453;
- C. Completion of all pre-service Preliminary Credential Program requirements per Education Code Section 44320(d) and CTC Common Standards as well as respective Internship Program requirements, which currently include English Learner Authorization.; and
- D. Demonstration of subject matter competence, as applicable:
 - i. **For Single Subject and Multiple Subject Interns.** Subject matter competence either by passing the Commission-approved subject matter examination(s) or completion of an approved subject matter preparation program, as required by Education Code Section 44325(c)(3).

- ii. **Education Specialist Interns.** Passing of the Commission-approved subject matter examination(s) for a core subject content area as required per Education Code Section 44252(b).

3. INTERN SUPERVISION AND SUPPORT.

- A. University shall guide the development of the individual plan for mentoring support and professional development of each Intern, including coursework and fieldwork.
- B. District shall appoint, maintain, evaluate, and compensate trained support persons at each Intern's work site. In addition, District shall define and document the type and frequency of support services to be provided, including identification of regular, ongoing time for support persons to work with each Intern.
- C. District shall identify to University an assigned Mentor and support persons, all of whom shall first be determined to meet all required qualifications established by the Education Code and CTC which are in effect at the time of Intern's assignment. District shall then provide appropriate training for performance of Mentor and support persons prior to an Intern assuming daily teaching responsibilities.
- D. District shall document that each Mentor meets established qualifications which currently include:
 - 1. possession of a valid corresponding Clear or Life Credential, and
 - 2. a minimum of three (3) years of successful teaching experience, and
 - 3. if specified English Learner support is to be provided, possession of an English Learner Authorization in addition to the other requirements established by the CTC.
- E. University shall assign an appropriate Supervisor for each Intern who meets established qualifications which currently include:
 - 1. subject matter competency which is current and appropriate for the grade level taught;
 - 2. an understanding of the context of public schooling;
 - 3. the ability to model best professional practices in teaching and learning, scholarship, and service;
 - 4. knowledge of diverse abilities including cultural, language, ethnic, and gender diversity; and
 - 5. a thorough grasp of the academic standards, frameworks, and accountability systems that drive public school curricula.
- F. Once an Intern has assumed daily teaching responsibilities, Supervisor and Mentor will communicate and collaborate regularly to provide appropriate support and supervision, including English Learner support, if applicable, related to the needs of the assigned Intern, per Education Code Section 44462.
- G. University and District shall also coordinate the tracking and documentation of Intern support and supervision hours.
- H. District and University shall cooperate regarding the provision and documentation of support and supervision hours for each Intern to ensure that minimum CTC requirements are met. Currently, the minimum combined support and supervision hours must total 144, and a minimum of two hours of combined support and supervision is required to be provided to the Intern every five instructional days.
- I. District and University will cooperate with the oversight, operation, and evaluation of the Intern Program in accordance with applicable CTC Common Standards.

4. INTERN ASSIGNMENT REQUIREMENTS.

- A. Public school districts and county offices of education are eligible districts for all Intern Programs while an District that is either a) organized as a non-public school, or b) contracted with regional centers to provide services to babies and toddlers with disabilities, is only eligible for the Special Education Program(s) noted herein per Education Code Sections 44321 and 44452.
- B. District shall hire each Intern on a part-time or full-time probationary or temporary contract with pay and benefits, including workers' compensation coverage, commensurate with the Intern assignment.
- C. District shall assign each Intern to assume the functions which are authorized by said Intern's teaching or services credential per Education Code Section 44454.
- D. University stipulates that Intern's services meet the instructional or service needs of the participating District(s) in accordance with Education Code Section 44458.
- E. District shall ensure that each bilingual Intern is placed in an appropriate bilingual setting to allow Intern to apply and practice appropriate bilingual instruction.

- F. District shall make every attempt, within the constraints of openings available, to place each Intern in a teaching situation which will maximize first year success including but not limited to such elements as a supportive principal, available peer support, class selection, etc.
- G. District shall provide each Intern with a full range of teaching responsibilities indicative of a full-time or part-time teacher, as appropriate.
- H. If it is necessary for an Intern to attend class at University and/or complete necessary classroom observations of credentialed teachers, District shall permit the Intern to use appropriate release time from teaching responsibilities when such Intern has notified District of such needed release time prior to assignment. Release time requested shall allow for sufficient travel time and District acknowledges that a University class may begin as early as 4:00 p.m.

5. INTERN EVALUATION AND PROGRAM OVERSIGHT.

- A. District shall work with University to provide annual evaluations of each Intern as required for credential decisions.
- B. District has the option to designate an administrator and/or teacher representative to serve on the Internship Advisory Board which meets once each semester, as needed.
- C. University Internship Program coordinators shall coordinate meetings of the Internship Advisory Boards(s), as needed.
- D. Per CTC Preconditions for Internship Programs, the parties certify that Interns will not displace certificated employees in the participating school districts. Both parties further certify that when an Intern is hired, there are no available qualified, certificated persons holding the credential.

6. TENURE ELIGIBILITY. Tenure eligibility for any Intern hired by District under this Agreement shall be in accordance with Education Code Section 44466.

7. INDEMNIFICATION. University shall defend, indemnify, and hold harmless District, its officers, employees, and agents from and against any and all liability, loss, expense, attorney's fees, or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorney's fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of University, its officers, employees, agents or volunteers.

District shall defend, indemnify, and hold harmless the State of California, the Trustees of the California State University, California State University, Fullerton, and each of their ~~its~~ officers, employees, agents, and volunteers from and against any and all liability, loss, expense, attorney's fees, or claims for injury or damages arising out of the performance of this Agreement but only in proportion to and to the extent such liability, loss, expense, attorney's fees, or claims for injury or damages are caused by or result from the negligent or intentional acts or omissions of District, its officers, employees, volunteers, or agents.

8. PRIVACY LAWS. University will instruct Student Teachers to comply with all applicable privacy laws and statutory regulations in regard to safeguarding personally identifiable District student information including but not limited to the Family Educational Rights and Privacy Act (FERPA, 20 U.S.C. § 1232g; 34 CFR Part 99) and the California Education Code (EC).

9. FINGERPRINTING/BACKGROUND CHECKS. In accordance with EC Section 44320 (d), each Student Teacher candidate prior to assignment to District must obtain at their sole expense a "Certificate of Clearance," which includes a completed Live Scan Service. University will ensure that each Student Teacher receives this Certificate of Clearance prior to reporting to any assignment in the jurisdiction of District.

10. TUBERCULOSIS CLEARANCE. As permitted by EC Section 49406, no Student Teacher shall be placed in fieldwork experience at any location of District until Student Teacher has presented to District acceptable documentation of an examination performed by a licensed physician or surgeon (as defined in EC 49406) certifying that said Student Teacher is free of active tuberculosis within the sixty (60) day period immediately preceding commencement of the assignment. All associated fees and/or costs associated with such examination and certification shall be the sole responsibility of the Student Teacher.

11. DISPUTE RESOLUTION. In the event of a dispute between the parties arising from this Agreement, the parties agree to mediate the dispute before initiating litigation. The parties agree that with regard to any dispute or claim related to this Agreement, prior to the initiation of a lawsuit or other legal action, they shall and must, in good faith, submit the claim or dispute to mediation with any mutually agreeable neutral entity. The costs of and related to the services of the neutral entity will be split equally between the Parties.

12. NO AGENCY RELATIONSHIP CREATED. Nothing in this Agreement shall be deemed or construed to create a joint venture, partnership, principal-agent, or employment relationship between the parties; hence, neither party shall have the authority to bind the other party for any purpose.

13. INSURANCE REQUIREMENTS. University and District shall each secure and maintain insurance coverage during the Term, at their respective sole expense, of the types noted below and with the respective minimum limits covering themselves including their employees, officers, agents, and volunteers. Each party reserves the right to request, and agrees to provide upon request, documentation of such coverage(s). If any documented policy is cancelled before the expiration thereof, written notice shall be delivered to the other party in accordance with policy provisions. Each party acknowledges that such insurance coverage requirements may be addressed through a variety of risk financing methods including commercial insurance, self-insurance, risk sharing pool, captive, or combination thereof and that when placed with commercial insurers, such insurers shall have an A.M. Best rating of no less than A, VII or equivalent or as accepted by the other party.

A. Comprehensive or Commercial Form General Liability with minimum limits as follows:

- Each Occurrence: \$1,000,000, General Aggregate: \$3,000,000

B. Business Automobile Liability (minimum limits):

- Each Occurrence: \$1,000,000 Combined Single Limit for owned, scheduled, hired or non-owned vehicles

C. Workers' Compensation Liability:

- Minimum limit as required by statute
- Employer's Liability: Minimum limit of \$1,000,000 per each accident, employee, and disease

D. Professional Liability coverage (appropriate to the professional activities):

- Minimum limits: \$1,000,000 per claim, \$2,000,000 per policy
- Coverage to be maintained for a period of five (5) years beyond the Term

E. Sexual Abuse and Molestation Liability with minimum limits as follows:

- Each Occurrence: \$1,000,000, General Aggregate \$3,000,000

The foregoing insurance limits and/or requirements shall be subject to modifications to coverage forms and/or limits as mandated from time to time by the respective insurance programs of the parties. Both parties agree to provide the other party with no less than thirty (30) days' written notice of any change in coverage forms and/or limits. In the event of such change, both parties agree to renegotiate insurance requirements, if necessary, within thirty (30) calendar days from receipt of notification of such change ("renegotiation period"). New terms regarding coverage forms and/or limits shall be mutually agreed upon by the parties and shall be evidenced by a written amendment to this Agreement issued within the renegotiation period. If the parties are unable to renegotiate said coverage forms and/or limits during the renegotiation period, this Agreement shall automatically terminate at the end of the renegotiation period unless the parties mutually agree in writing to extend the renegotiation period for an additional thirty (30) days.

University has elected to be self-insured for its general liability, worker's compensation, professional liability, motor vehicle liability, and property exposures through an annual appropriation from the General Fund. As a State agency, the California State University, Office of the Chancellor, the Trustees, and its system of campuses are included in this self-insured program.

Both parties are required to provide an endorsement stating that the other party and its agents, representatives, employees, trustees, officers, consultants, and volunteers are named additional insureds under all policies except Workers' Compensation Insurance, Professional Liability, and Employers' Liability Insurance. An endorsement shall also state that each party's insurance policies shall be primary to any insurance or self-insurance maintained by the other party.

Each party shall require the carriers of required coverages to waive all rights of subrogation against the other party, its officers, employees, agents, volunteers, contractors and subcontractors. All general or auto liability insurance coverage provided shall not prohibit both party's employees or agents from waiving the right of subrogation prior to a loss or claim. Both parties hereby waive all rights of subrogation against the other party.

Both party's insurance shall apply separately to each insured against whom a claim is made or suit is brought, except with respect to the limits of the insurer's liability.

The Office of Risk Management in the Chancellor's Office administers the general liability, workers' compensation, property, and professional liability programs. The State Office of Risk and Insurance Management administers the motor vehicle liability program.

Under this form of insurance, the State and its employees (as defined in Section 810.2 of the Government Code) are insured for any tort liability that may develop through carrying out official activities, including state official operations on non-state owned property. Should any claims arise by reason of such operations or under an official contract or license agreement, they should be referred to the California State University, Office of Risk Management, 401 Golden Shore, 5th Floor, Long Beach, CA 90802-4210.

- 14. COUNTERPARTS.** This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all such counterparts together shall constitute one and the same instrument.
- 15. ENTIRE AGREEMENT.** This Agreement is the entire agreement between the Parties. No other agreements, oral or written, have been entered into with respect to the subject matter of this Agreement.
- 16. GOVERNING LAW.** This Agreement and the rights and obligations of the parties shall be governed and construed by the laws of the State of California. The parties agree that all actions or proceedings arising in connection with this Agreement shall be tried and litigated exclusively in the state courts located in the County of Orange, State of California.
- 17. ASSIGNMENT.** Neither party shall assign or otherwise transfer this Agreement without the other party's prior written consent. Any purported assignment in violation of this paragraph shall be void.
- 18. SEVERABILITY.** If any section, paragraph or provision of this Agreement is held illegal, unenforceable, or in conflict with any law by a court of competent jurisdiction, such section, paragraph, or provision shall be deemed severed and the validity of the remainder of this Agreement shall not be affected thereby.
- 19. NON-DISCRIMINATION.** District and University agree that neither will discriminate against a beneficiary of services provided by District in the performance of this Agreement or against any individual on the basis of Age, Disability (physical and mental), Gender (or sex, including sex stereotyping), Gender Identity (including transgender), Gender Expression, Genetic Information, Marital Status, Medical Condition, Nationality, Race or Ethnicity (including color, caste, or ancestry), Religion (or religious creed), Sexual Orientation, and Veteran or Military Status.
- 20. MODIFICATIONS AND NOTICES.** Any modification to this Agreement shall be enforceable only if such modification is presented in writing and subsequently signed by an authorized representative of each party ("Amendment"). Any and all notices required or permitted by this Agreement shall be deemed to have been duly given if written and delivered using an independently traceable means of delivery to the other party, as applicable.

UNIVERSITY:

California State University, Fullerton
Contracts & Procurement
2600 Nutwood Ave., Suite 300
Fullerton, CA 92831

DISTRICT:

Anaheim Union High School District
Attn: Liliana Carrillo
501 N. Crescent Way
Anaheim, CA 92801

For programmatic questions, please contact the College of Education (specify the Intern Program):

CSUF College of Education
2600 Nutwood Ave., Suite 500
Fullerton, CA 92831
Ph: 657/278-3411

Signature Page to Follow:

This Agreement is hereby executed by the authorized representative of each party entered and as of the dates written below.

CALIFORNIA STATE UNIVERSITY,
FULLERTON CONTRACTS & PROCUREMENT

Signed: Kristiann Bonus

Print: Kristiann Bonus

Title: Buyer II

Date: 01/02/2025

Signed: _____

Print: Brad Jackson

Title: Assistant Superintendent, HR

Date: _____

Union Bargaining Unit Representative
(if required):

Signed: _____

Print: _____

Title: _____

Date: _____

If Board Approval is Required:

BOARD APPROVAL DATE: _____

**College of Nursing and
Health Sciences****MEMORANDUM OF UNDERSTANDING**

THIS AGREEMENT, effective as of January 1, 2025 (the “Effective Date”), entered into by and between **Azusa Pacific University**, a California non-profit religious corporation, hereinafter called the **UNIVERSITY**, and **Anaheim Union High School District**, hereinafter called the **DISTRICT**:

W I T N E S S E T H

WHEREAS, the governing board of a school district may enter into agreements with a college or university approved by the Commission on Teacher Credentialing as a teacher education institution (Ed. Code Section 44227), to provide educational field experiences as may be called for in the requirements of the various authorized credentials for public school service; and

WHEREAS, any such agreement may provide for the payment in money or in services for the services rendered by the school district of an amount not to exceed the actual cost to the school district of the services rendered; and

WHEREAS, the University operates fully-accredited educational programs for its candidates; and

WHEREAS, it is to the mutual benefit of the University and the District to make a program of educational fieldwork experiences available to the University’s candidates at the District’s facilities.

NOW, THEREFORE, it is mutually agreed upon between the parties as follows:

TERMS AND CONDITIONS

Term. The term of this agreement shall commence on the Effective Date, and extend until terminating on **June 30, 2029**.

1. Scope of Work.

- a. “Fieldwork” as used herein and elsewhere in this agreement means active participation in the duties and functions of teaching adapted physical education under the direct supervision and instruction of employees of the District (a) holding valid credentials and authorizations issued by the Commission on Teacher Credentialing, other than emergency or intern credentials, authorizing them to serve as adapted physical education teachers in the schools or classes in which the fieldwork is provided and (b) having completed a minimum of three years of successful teaching experience.
- b. The District shall provide teaching experience through fieldwork in schools and classes of the district for candidates who are assigned by the University to fieldwork in schools or classes of the District. Such fieldwork shall be provided in such schools or classes of the District, and under the direct supervision and instruction of such employees of the District, as the District and the University through their duly authorized representatives may agree upon.

**College of Nursing and
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- c. The District may, for good cause, refuse to accept for fieldwork any candidate of the University assigned to fieldwork in the District and upon request of the District, made for good cause, the University shall terminate the assignment of any candidate of the University to fieldwork in the District.
- d. The University will ensure candidates who participate in fieldwork hold a Baccalaureate degree or higher from a regionally accredited institution of higher education and have satisfied the additional requirements of (a) passing the CBEST exam, (b) demonstrating Subject Matter Competence, (c) meeting U.S. Constitution, (d) possessing a valid certificate of clearance, (e) have a negative TB test within 2 years of the end date of the fieldwork assignment, (f) passing applicable Teaching Performance Assessments, and (g) passing core coursework in the adapted physical education added authorization program.
- e. An assignment of a candidate of the University to fieldwork in schools or classes of the District shall be, at the discretion of the University for a minimum of 35 hours for the first University term of fieldwork, and a minimum of 35 hours for the second University term of fieldwork. Fifty (50) percent of fieldwork hours shall be completed at preschool and elementary school sites, and fifty percent of fieldwork shall be completed at secondary (i.e., middle and high) school sites.

2. Insurance.

- a. The District shall maintain minimum insurance coverage for Workers Compensation, including Employer's Liability, covering its employees. The University shall maintain minimum insurance coverage for Workers Compensation, including Employer's Liability, covering its employees and candidates.
- b. The District shall carry professional liability insurance coverage in the amount of \$1,000,000 per limit and \$3,000,000 in the aggregate, for its employees and agents. The University shall carry professional liability insurance coverage in the amount of \$1,000,000 per limit and \$3,000,000 in the aggregate, for its employees, agents, and candidates. The District shall maintain general liability insurance coverage in the amount of \$1,000,000 per incident and \$3,000,000 in the aggregate, covering its employees and agents. The University shall maintain general liability insurance coverage in the amount of \$1,000,000 per incident and \$3,000,000 in the aggregate, covering its employees, agents, and candidates.
- c. Sexual Abuse/Molestation coverage will be included under the University's General Liability and Excess Liability coverage, subject to all policy terms, conditions and exclusions. Such coverage shall be in an amount of not less than \$1,000,000 per occurrence; \$2,000,000 general aggregate.
- d. Umbrella Liability Insurance. An umbrella (over primary) or excess policy may be used to comply with limits or other primary coverage requirements. When used, the umbrella policy shall apply to bodily injury/property damage, personal injury/advertising injury and shall include a "dropdown" provision providing primary coverage for any liability not covered by the primary policy. The coverage shall also apply to automobile liability.

**College of Nursing and
Health Sciences**

- e. The University shall not commence performing any portion of the Fieldwork until all required insurance has been obtained and certificates indicating the required coverages have been delivered to the District and approved by the District.
- f. All policies shall be written on an occurrence form.
- g. The District maintains proof of all insurance coverage and will provide said proof to the University upon request. The University maintains proof of all insurance coverage and will provide said proof to the District upon request.
- h. Employment status and responsibility for insurance coverage: It is understood that the University's candidates are fulfilling specific requirements for field experiences as part of a degree or credential program requirement, and therefore, the University's candidates do not thereby become employees of the District by virtue of their field experience. The University shall be responsible for providing insurance coverage for such candidates, pursuant to Sections 3.a and 3.b of this agreement.
 - i. The Provider's insurance shall apply separately to each insured against whom a claim is made or suit is brought, except with respect to the limits of the insurer's liability.
 - ii. Insurance is to be placed with insurers with a current A.M. Best's rating of no less than A: VII, unless otherwise acceptable to the District.

3. Confidentiality.

- a. All verbal and written information exchanges, as well as proprietary information relating to business practices, procedures or methods of the District or the project shall remain strictly confidential and shall not be disclosed without consent of the District. The University agrees to notify candidates that they are responsible for respecting and maintaining the confidentiality of all information with respect to all students of the District.
- b. The University and the District agree to comply with the Family Educational Rights and Privacy Act (FERPA) of 1974, and all requirements imposed by or pursuant to regulation of the Department of Education to the end that the rights and privacy of the students enrolled in the District and of their parents are not violated or invaded. This assurance is given to obtain access to individual student data for the purpose of using said data to fulfill assignments or contractual obligations with the District. The provisions of the Family Educational Rights and Privacy Act of 1974 include, but are not limited to ensuring that (a) no identification of students or their parent(s)/guardian(s) by persons other than representatives of the University and required persons performing activities mandated by the California Department of Education, California Commission on Teacher Credentialing (i.e. auditors) is permitted; (b) the individual student data will be destroyed when no longer needed for the purpose(s) for which they were obtained; (c) no access to individual student data shall be granted by the University to any other persons, agency, or organization without the written consent of the pupil's parent/guardian, except for sharing with other persons within the District or representatives of the University, so long as those persons have a legitimate interest in the information; (d) the District will not disclose the candidate records of the University's candidates except to University and District officials who have a legitimate need for the information consistent with their official responsibilities.

**College of Nursing and
Health Sciences**

- 4. Non-Discrimination.** The University and the District agree to make no distinction among candidates covered by this agreement on the basis of race, color, religion, national origin, gender, age, disability, or status as a veteran.
- 5. Transportation of Students.** Neither the University nor the District will provide transportation for candidates between the University and the District school. Each candidate shall be responsible for his or her transportation.
- 6. Scope of Authority.** The District shall exercise exclusive control over the administration, operation, maintenance and management of the District and its schools, and the University's candidates while they are in residence at the District. Subject thereto, the University shall exercise control and supervision over the operation, curriculum, faculty and candidates of the University within the prescribed framework.
- 7. Indemnification.**
 - a. The University shall indemnify, save and hold harmless the District, its officers, directors, and employees from and against all obligations, claims and liabilities of any kind under state or federal law (including costs and attorney's fees) that may arise out of acts or omissions of the University, and its officers, directors, candidates and employees during the course and scope of a University candidate's clinical training, but only in proportion to the extent of the University's responsibility.
 - b. The District shall indemnify, save and hold harmless the University, its officers, directors, and employees from and against claims and liabilities of any kind under state or federal law (including costs and attorney's fees) that arise directly out of negligent acts or omissions of the District, and its officers, directors, or employees during the course and scope of a University candidate's clinical training, but only in proportion to the extent of the District's responsibility.
- 8. Termination.** Notwithstanding anything herein contained to the contrary, either party may terminate this agreement with thirty (30) days written notice to the undersigned. In the event of early termination of this agreement, candidates who have not yet completed their K-12 Educational field experience assignment in the District may complete their assignment at the discretion of the University. Nothing in this agreement shall limit the right of the University, acting in its sole discretion, to remove a candidate from the K-12 setting at any time.
- 9. Amendments.** The provisions of this agreement may be altered, changed, or amended, by mutual written consent of the parties hereto.
- 10. Execution.** This agreement may be executed in one or more counterparts, all of which shall constitute one and the same document. Counterparts may be exchanged by facsimile or email. Each counterpart, whether an original signature or a facsimile copy, shall be deemed an original as against any Party who signed.

[continued on next page]

**College of Nursing and
Health Sciences**

The following signatures hereby indicate approval of this agreement:

Azusa Pacific University

By:

Renee Pozza

Name:

Renee Pozza, Ph.D.

Dean

Title:

College of Nursing and Health
Sciences

Date:

01 / 02 / 2025

Address:

Azusa Pacific University
901 E. Alosta Avenue, P.O. Box 7000
Azusa, CA 91702

Anaheim Union High School District

By:

Name:

Brad Jackson

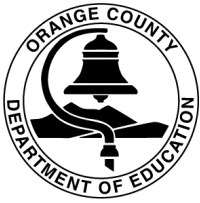
Title:

Assistant Superintendent, HR

Date:

Address:

501 N. Crescent Way
Anaheim, CA 92081



**Williams Settlement Legislation
Quarterly Report of Uniform Complaints
2024-25**

District: _____

District Contact: _____

Title: _____

- | | | |
|-------------------------------------|-------------------------------|---------------------------------------|
| <input type="checkbox"/> Quarter #1 | July 1 – September 30, 2024 | Report due by October 31, 2024 |
| <input type="checkbox"/> Quarter #2 | October 1 – December 31, 2024 | Report due by January 31, 2025 |
| <input type="checkbox"/> Quarter #3 | January 1 – March 31, 2025 | Report due by April 30, 2025 |
| <input type="checkbox"/> Quarter #4 | April 1 – June 30, 2025 | Report due by July 31, 2025 |

Check the box that applies:

- ☐ No complaints were filed with any school in the district during the quarter indicated above.
- ☐ Complaints were filed with schools in the district during the quarter indicated above. The following chart summarizes the nature and resolution of the complaints.

Type of Complaint	Total # of Complaints	# Resolved	# Unresolved
Textbooks and Instructional Materials			
Teacher Vacancies or Misassignments			
Facility Conditions			
TOTALS			

Name of Superintendent: _____

Signature of Superintendent: _____ Date: _____

Please submit to:

Orange County Department of Education
P.O. Box 9050, Costa Mesa, CA 92628-9050
Attention: Alicia Gonzalez, Sr. Administrative Assistant, Redhill / R101

Phone: (714) 966-4336 Email: aliciagonzalez@ocde.us

Human Resources Division, Certificated Personnel

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January 16, 2025

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1. Resignations/Retirements, effective as noted:

Ashton, Carolyn	Retirement	5/23/25
Dotan, Wendy	Retirement	5/23/25
Garcia, Michael	Retirement	5/23/25
Ghassemi, Teresa	Retirement	5/23/25
Hale, Deborah	Retirement	5/23/25
Hamilton, Valerie	Retirement	5/23/25
Hench, Sandra	Retirement	5/23/25
Howell, Toby	Retirement	5/23/25
Leininger, Fredrick	Retirement	5/23/25
Markle, Frederic	Retirement	5/23/25
Salce, Valerie	Retirement	5/23/25
Sibley, Tommy	Retirement	5/23/25
Taylor, Richard	Retirement	5/23/25

2. Employment:**A. Teacher(s)/Probationary:**

		<u>Column</u>	<u>Step</u>
Barragan, Marcel	9/20/24	2	1
Castro, Bryant	1/8/25	3	1
Climer, Jacob	8/5/24	3	1
Handley, Jacob	1/6/25	2	1
Jin, Jason	1/6/25	1	1
Lee, Walene	1/6/25	3	7

B. Teacher(s)/Temporary:

		<u>Column</u>	<u>Step</u>
Terrazas, David	1/6/25	1	1

C. Day-to-Day Substitute Teacher(s) with authorization to teach in subject areas where they have adequate preparation, effective as noted:

Beard, Brett	12/9/24
Cabral, Samantha	1/6/25
Castillo, Jenna	1/6/25
De La Rosa, Felipe	12/12/24
Erazo, Sindy	12/12/24
Padilla, Tara	1/6/25
Quirion, Nathan	1/6/25
Scott, Aaron	1/6/25
Viramontes, Christian	1/6/25

3. Extra Service Compensation:**A. Additional Salary, for an extra period of coverage to be paid tenthly and based on the individual's salary for 2024-25, effective as noted: (General Funds)**

Duris, Suzanne	1/6/25
Gasinski, Michael	1/6/25

Human Resources Division, Certificated Personnel

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Lorton, Mindy	1/6/25
Matinez, Miguel	1/6/25
Parsons, Joshua	8/7/24
Sporn, Dana	1/7/25

- B. National Board for Professional Teaching Standards Stipend (NBPTS), to the following individual(s) for an earned National Board Certification stipend, effective as noted: (NBPTS Funds)

Culciar, Mitnut	1/6/25
Goldsmith, Helen	1/6/25
Hawkins, Shelley	1/6/25
Kou, Jerry	1/6/25
Spencer, Kasey	1/6/25
Thorne, Taylor	1/6/25

- C. LEAD Co-Instructor Stipend, for the term of the LEAD Program, for the following individual(s), to be paid in an amount not to exceed \$4,500, per co-instructed semester. (General Funds)

Fried, Jaron
Matsuda, Michael

4. **Change of contract for the following personnel who have completed the additional units and/or years of experience to advance on the salary schedule, effective as noted:**

	<u>From</u>	<u>To</u>	<u>Effective</u>
Greco, Stefanie	1 2	4 2	1/6/25
Hibbs, Jennifer	3 11	4 11	1/6/25
Humphreys, Wesley	1 4	3 4	1/6/25
Lee, Walene	3 6	3 7	1/6/25
Song, Eunice	3 4	4 4	1/6/25

5. **Extra Service Assignments, employment effective as noted:**

Classified:

	<u>Salary</u>	<u>Term</u>	<u>Effective</u>
Anaheim			
Brown, Curtis Basketball	\$4,162	Season	10/28/24
Coria, Edward Wrestling	\$2,081	Season	10/28/24
Gonzalez, Daniel Soccer	\$4,162	Season	10/28/24
Iniguez, Andy Flag Football	\$5,745	Season	7/29/24

Human Resources Division, Certificated Personnel

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Poemoceah, Andrew Wrestling	\$2,081	Season	10/28/24
Villanueva, Raul Soccer	\$4,162	Season	10/28/24
Williams, Fredrick Flag Football, Assistant	\$4,162	Season	7/29/24
Williams, Fredrick Basketball, Assistant	\$4,162	Season	10/28/24
<u>Ball</u>			
Ibarra, Stephanie Journalism	\$777.50	2 nd Semester	1/6/25
Ramirez, Andrew Cross Country	\$3,089	3 rd Quarter	1/6/25
Reyes, Gerardo Soccer	\$3,089	3 rd Quarter	1/6/25
Small, Rebena Cross Country	\$3,089	3 rd Quarter	1/6/25
<u>Brookhurst</u>			
Aguilar, Alexis Soccer, Assistant	\$2,284	3 rd Quarter	1/6/25
Marrero, Adolfo Cross Country	\$3,089	3 rd Quarter	1/6/25
Ramirez Avalos, Gustavo Soccer	\$3,089	3 rd Quarter	1/6/25
<u>Cambridge Virtual Academy</u>			
Ortiz, Jason eSports	\$3,381	1 st Semester	8/7/24
Ortiz, Jason eSports, JHS	\$1,974.50	1 st Semester	8/7/24
Ortiz, Jason eSports	\$3,381	2 nd Semester	8/7/24
Ortiz, Jason eSports, JHS	\$1,974.50	2 nd Semester	8/7/24

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Cypress

Belmares, Annalise Cheer	\$2,607.50	2 nd Semester	1/6/25
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Forsythe, Keith Softball	\$1,387.33	Season	1/27/25
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Paul, Joseph Speech	\$2,081	2 nd Semester	1/6/25
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Quan, Nicholas Band, Jazz	\$953	2 nd Semester	1/6/25
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Thompson, Terry Softball	\$5,215	Season	1/27/25
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Troxel, Emily Drill	\$3,381	2 nd Semester	1/6/25
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Katella

Deason, Geoconda Volleyball, Asst./Lower Level	\$4,162	Season	1/27/25
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Donnelly, Samuel Swimming, Asst./Lower Level	\$4,162	Season	1/27/25
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Goossens, Paul Track	\$5,215	Season	1/27/25
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Lee, Dwayne Track, Asst./Lower Level	\$4,162	Season	1/27/25
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Lua, Ulises Track, Asst./Lower Level	\$4,162	Season	1/27/25
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Miranda, Jesus Baseball, Asst./Lower Level	\$4,162	Season	1/27/25
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Moraza, Armando Baseball, Asst./Lower Level	\$4,162	Season	1/27/25
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Morrill, John Track	\$2,607.50	Season	1/27/25
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Paddison, Richard Golf	\$5,215	Season	1/27/25
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Pliego, Jose Filiberto Tennis, Asst./Lower Level	\$4,162	Season	1/27/25
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Tsarnas, Athenna Volleyball, Asst./Lower Level	\$4,162	Season	1/27/25
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Human Resources Division, Certificated Personnel

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Viera Jr., Danny Baseball, Asst./Lower Level	\$4,162	Season	1/27/25
Willcox, Brian Softball, Asst./Lower Level	\$4,162	Season	1/27/25
<u>Kennedy</u> Avila, Richard Swimming	\$5,215	Season	1/27/25
Bixby, Billie Volleyball, Asst./Lower Level	\$4,162	Season	1/27/25
Blood, Tommy Baseball, Asst./Lower Level	\$4,162	Season	1/27/25
Hirai, Spencer Volleyball, Asst./Lower Level	\$4,162	Season	1/27/25
Hyde, Jeff Track, Asst./Lower Level	\$4,162	Season	1/27/25
Johnson, Kris Track	\$5,215	Season	1/27/25
Latham, Ronald Swimming, Asst./Lower Level	\$4,162	Season	1/27/25
Leonard, Thomas Track	\$5,215	Season	1/27/25
Maguire, Joshua Track	\$4,162	Season	1/27/25
Monahan, Thomas Baseball	\$5,215	Season	1/27/25
Nguyen, Tuan Badminton, Asst./Lower Level	\$4,162	Season	1/27/25
Ramon Jr., Adrian Softball	\$5,215	Season	1/27/25
Siatunuu, Lalotoa Track, Asst./Lower Level	\$4,162	Season	1/27/25
Singer, Michael Baseball, Asst./Lower Level	\$4,162	Season	1/27/25
<u>Magnolia</u> Gogue, Jeffery Baseball	\$5,215	Season	1/27/25

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Le, Shannon Song	\$2607.50	2 nd Semester	1/6/25
Mercardo, Joseph Baseball, Asst./Lower Level	\$2,081	Season	1/27/25
Onofre, Luis Wrestling, Asst./Lower Level	\$4,162	Season	10/28/24
Ortiz, Itzel Cheer	\$2607.50	2 nd Semester	1/6/25
Perez, Natalie Wrestling	\$5,215	Season	10/28/24
Serrano, Diego Soccer	\$4,162	Season	10/28/24
Tafoya, Manuel Baseball, Asst./ Lower Level	\$2,081	Season	1/27/25
Velasquez, Chris Baseball, Asst./Lower Level	\$2,081	Season	1/27/25
Velazquez, Jacob Wrestling, Asst./Lower Level	\$2,081	Season	10/28/24
<u>Oxford</u> Castillo, Joanne Basketball, Assistant	\$4,162	Season	10/28/24
<u>Savanna</u> Franco, Esther Dance	\$2,308	2 nd Semester	1/6/25
Galang, Ronniel Peter eSports	\$1,352.60	2 nd Semester	1/6/25
Kashou, Sophia Softball, Assistant	\$4,162	Season	1/27/25
Kolakowski, Lawrence Accompanist	\$1,021.50	2 nd Semester	1/6/25
Long, Destiny Dance, Assistant	\$1,974.50	2 nd Semester	1/6/25
Nakamura-Robinson, Tanner Cheer	\$3,381.50	2 nd Semester	1/6/25
Reyes, Cesar Swimming, Assistant	\$3,595	Season	1/27/25

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Shanteler, Renee Band	\$1,974.50	1 st Semester	8/5/24
Shanteler, Renee Band	\$1,974.50	2 nd Semester	1/6/25
Worley, Kristin Basketball, Assistant	\$4,162	Season	10/28/24
<u>South</u> Becerra, Christian Soccer	\$3,089	3 rd Quarter	1/6/25
Sharafat, Syed Basketball	\$3,089	3 rd Quarter	1/6/25
Simpson, Mercedes Basketball	\$3,089	3 rd Quarter	1/6/25
<u>Walker</u> Pickel, Degala Cross Country	\$3,089	3 rd Quarter	1/6/25
Matthews, Vikram Soccer	\$3,089	3 rd Quarter	1/6/25
Medrano, Angel Soccer	\$3,089	3 rd Quarter	1/6/25
Noory, Mohammad Basketball	\$3,089	3 rd Quarter	1/6/25
Rahe, Nicholas Cross Country	\$3,089	3 rd Quarter	1/6/25
<u>Western</u> Klevies, Brian Wrestling, Assistant	\$4,162	Season	10/28/24
Manning, Sean eSport	\$,1690.72	2 nd Semester	1/6/25
Moreno, Alyssa Song/ Cheer	\$3,381.50	2 nd Semester	1/6/25
Parsons, Bernie Band	\$1,974.50	2 nd Semester	1/6/25

Human Resources Division, Classified Personnel

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1. **Retirements/Resignations/Terminations, effective as noted:**

	<u>Location:</u>	<u>Effective</u>
Acevedo-Gurrola, Rodolfo Community Schools Coordinator	Magnolia High School	01/31/2025
Birton, Reasha Food Services Operations Supervisor	Food Services Department	01/03/2025
Garcia, Tanya Community Schools Coordinator	Anaheim High School	01/17/2025
Hoekstra, Geraldine Food Services Assistant 1	Food Services Department	12/17/2024
Kelly, Denaya Instructional Assistant – Behavioral Support	Brookhurst Jr. High School	01/17/2025
Maldonado Leon, Martha Food Services Assistant 1	Food Services Department	06/06/2025
Pakiser, Andrew Instructional Assistant – Adult Transition	Gilbert High School	12/20/2024
Quintanilla, Isaias Food Services Assistant 1	Western High School	12/20/2024
Ramirez, Jose Instructional Assistant – Behavioral Support	Walker Jr. High School	12/19/2024
Trinidad, Jennifer Licensed Vocational Nurse	Ball Jr. High School	01/02/2025
Williams, Russell Food Services Assistant 1	Katella High School	01/06/2025

2. **Employment, effective as noted:**

	<u>Range/Step:</u>	<u>Effective:</u>
Permanent Employees:		
Angulo, Daisy Instructional Assistant – Behavioral Support	51/01	12/11/2024
Calderon Gabriel, Melissa Food Services Assistant 1	41/04	12/16/2024
Heilman, Candace Food Services Operations Supervisor	14/08	01/02/2025

Human Resources Division, Classified Personnel

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Hughes, Areal Secretary - Attendance	51/05	01/06/2025
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Van-Kellogg, Cynthia Payroll Technician	57/01	01/06/2025
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Promotions:

Hernandez, Ana Food Services Operations Supervisor	14/02	01/02/2025
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Pham, Thuy Food Services Assistant 2	49/01	01/06/2025
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Substitute Employees:

Avilez, Arleene Substitute Office Assistant	43/01	12/11/2024
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Avilez, Arleene Substitute Secretary	51/01	12/11/2024
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Bill, Mary Substitute Food Services Assistant 1	41/04	12/11/2024
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Carrillo, Desirae Substitute Arts Assistant 2	60/10	01/06/2025
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Cornwell, Aracely Substitute Translator/Interpreter	53/01	12/18/2024
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Eaddy, Donald II Substitute Campus Safety Aide	43/03	12/13/2024
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Gomez, Daniel Substitute Office Assistant	43/01	12/16/2024
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Gomez, Daniel Substitute Office Assistant (Bilingual)	47/01	12/16/2024
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Gomez, Daniel Substitute Secretary	51/01	12/16/2024
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Gomez, Daniel Substitute Secretary (Bilingual)	53/01	12/16/2024
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Guzman, Daniel Substitute Office Assistant	43/01	12/16/2024
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Guzman, Daniel Substitute Secretary	51/01	12/16/2024
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Human Resources Division, Classified Personnel

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Heredia, Karina Substitute Instructional Assistant – Adult Transition	51/01	01/06/2025
Heredia, Karina Substitute Instructional Assistant – Behavioral Support	51/01	01/06/2025
Heredia, Karina Substitute Instructional Assistant – Specialized Academic Instruction	43/01	01/06/2025
Jauregui, Julia Substitute Food Services Assistant 1	41/04	12/13/2024
Johnson, Dustin Substitute Arts Assistant 2	60/10	12/13/2024
Kim, Alton Substitute Instructional Assistant – Adult Transition	51/01	12/16/2024
Kim, Alton Substitute Instructional Assistant – Behavioral Support	51/01	12/16/2024
Kim, Alton Substitute Instructional Assistant – Specialized Academic Instruction	43/01	12/16/2024
Lorentzen, Steven Substitute Arts Assistant 2	60/10	12/20/2024
Martinez, Jossue Substitute Campus Safety Aide	43/03	01/06/2025
Moreno, Alexis Substitute Arts Assistant 2	60/10	01/06/2025
Mosqueda, Jose Substitute Custodian	48/01	12/13/2024
Rodriguez, Brian Substitute Campus Safety Aide	43/03	01/06/2025
Spiess, Zachary Substitute Arts Assistant 2	60/10	12/18/2024
Tanner, Damilyn Substitute Campus Safety Aide	43/03	01/06/2025

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Taunton, Pamela
Substitute Food Services Assistant 1

41/04

12/13/2024

3. **Workability, current minimum wage or stipend of \$256 effective as noted:**
(Workability Grant Funds)

Effective

Gray, Andrew	01/06/2025
Mendoza, John	01/06/2025
Navarro, Alonnis	01/06/2025
Orozco, Daniel	01/06/2025
Sanchez, Adriana	01/06/2025
Stokes, Brooklyn	01/06/2025
Tran, Tan	01/06/2025

ANAHEIM UNION HIGH SCHOOL DISTRICT

501 N. Crescent Way, P.O. Box 3520, Anaheim, California 92803-3520, www.auhsd.us

BOARD OF TRUSTEES**Minutes**

Thursday, December 12, 2024

UNADOPTED**1. CALL TO ORDER–ROLL CALL**

Board President Randle-Trejo called the regular meeting of the Anaheim Union High School District Board of Trustees to order at 5:01 p.m.

Present: Annemarie Randle-Trejo, president; Jessica Guerrero, clerk; Brian O’Neal and Ron Hoshi, members; Michael B. Matsuda, superintendent; Jaron Fried, Ed.D., Brad Jackson, and Nancy Nien, Ph.D., assistant superintendents; Robert Saldivar, executive director, and Karl H. Widell, District counsel.

Absent: Katherine H. Smith, assistant clerk

2. ADOPTION OF AGENDA

Staff requested the following amendments to the agenda:

- Exhibit C, replace pages 24, 25, and 26 to reflect updated amounts

On the motion of Trustee O’Neal, duly seconded and unanimously carried, following discussion, the Board of Trustees adopted the amended agenda. The roll call vote follows.

Ayes: Trustees Hoshi, O’Neal, Guerrero, and Randle-Trejo

Absent: Trustee Smith

3. PUBLIC COMMENTS, CLOSED SESSION ITEMS

There were no requests to speak.

4. CLOSED SESSION

The Board of Trustees entered closed session at 5:02 p.m.

Trustee Smith joined closed session at 5:02 p.m.

5. RECONVENE MEETING, PLEDGE OF ALLEGIANCE, AND CLOSED SESSION REPORT OUT**5.1 Reconvene Meeting**

The Board of Trustees reconvened into open session at 6:05 p.m.

5.2 **Pledge of Allegiance**

Student Representative to the Board of Trustees Erin Baek led the Pledge of Allegiance to the Flag of the United States of America.

5.3 **Closed Session Report**

Board Clerk Guerrero reported the following action taken during closed session.

No reportable action taken regarding public employee performance evaluation, superintendent.

6. **STUDENT SPEAKERS**

6.1 Conner Hallisey, District student, expressed concerns about the possible removal of the JROTC program at Western High School, as well as shared his personal experience, explaining how JROTC helped him develop social skills, build character, and gain the confidence to enlist in the Army.

6.2 David Elias Meraz, District student, communicated his frustration regarding the lack of transparency from school leadership concerning the JROTC program's future. He stated that the program meets enrollment requirements and plays a vital role in career pathways for military service.

7. **PUBLIC COMMENTS, OPEN SESSION ITEMS**

7.1 Tanya Bogdanovich, community member, challenged the presence of explicit books in school libraries, presenting examples and calling for action to address the issue.

7.2 Mazatl Tepehyolotzin, community member, emphasized indigenous identity, criticized historical injustices, and discussed ongoing community issues.

7.3 Art Castillo, community member, reflected on his personal experiences and community involvement while advocating for youth opportunities, as well as accountability in education and public safety.

8. **PRESENTATION**

2024-25 First Interim Budget Report

Background Information:

Education Code Section 42131 (a)(1) states that pursuant to the reports required by Section 42130, the governing board of each school district shall certify, in writing, within 45 days after the close of the period being reported, whether the school district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. These certifications shall be based upon the Board's assessment, on the basis of standards and criteria for fiscal stability adopted by the State Board of Education, pursuant to Section 33127 of the District budget, as revised to reflect current information regarding the adopted state budget, district property tax revenues pursuant to Sections 95 through 100 inclusive, of the Revenue and Taxation Code, and ending balances for the preceding fiscal year as reported pursuant to Section 42100. The certifications shall be classified as positive, qualified, or negative, as prescribed by the superintendent of public instruction for the purposes of determining subsequent actions by the superintendent of public instruction, the controller, or the county

superintendent of schools, pursuant to subdivisions (b) and (c). These certifications shall be based upon the financial and budgetary reports required by Section 42130, but may include additional financial information known by the governing board to exist at the time of each certification. For purposes of this subdivision, a positive certification shall be assigned to any school district that, based upon current projections, will meet its financial obligations for the current fiscal year and subsequent two fiscal years. A qualified certification shall be assigned to any school district that, based upon current projections, may not meet its financial obligations for the current fiscal year, or two subsequent fiscal years. A negative certification shall be assigned to any school district that, based upon current projections, will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year.

Current Consideration:

The Board of Trustees received a presentation from the assistant superintendent, Business Services regarding the District's fiscal solvency.

Budget Implication:

There is no impact to the budget.

Action:

Although this was an information item only, requiring no formal action by the Board of Trustees, the Board officially received the information.

Trustee Smith exited the meeting at 6:40 p.m.

9. **ITEMS OF BUSINESS**

RESOLUTIONS

**Resolution No. 2024/25-B-07, Adjustments to Income and Expenditures, General Fund;
Resolution No. 2024/25-B-08, Adjustments to Income and Expenditures, Various Funds;
and the 2024-25 First Interim Report**

Background Information:

Education Code Section 42131 (a)(1) states that pursuant to the reports required by Section 42130, the governing board of each school district shall certify, in writing, within 45 days after the close of the period being reported, whether the school district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the two subsequent fiscal years. These certifications shall be based upon the Board's assessment, on the basis of standards and criteria for fiscal stability adopted by the State Board of Education, pursuant to Section 33127 of the District budget, as revised to reflect current information regarding the adopted state budget, District property tax revenues pursuant to Sections 95 through 100 inclusive, of the Revenue and Taxation Code, and ending balances for the preceding fiscal year as reported pursuant to Section 42100. The certifications shall be classified as positive, qualified, or negative, as prescribed by the superintendent of public instruction for the purposes of determining subsequent actions by the superintendent of public instruction, the controller, or the county superintendent of schools, pursuant to subdivisions (b) and (c). These certifications shall be based upon the financial and budgetary reports required by Section 42130, but may include additional financial information known by the governing board to exist at the time of each certification. For purposes of this subdivision, a positive certification shall be assigned to any school district that, based upon current projections, will meet its financial obligations for the current fiscal year and subsequent two fiscal years. A qualified certification shall be assigned to any school district that, based upon current projections, may not meet its financial obligations for the current fiscal year, or two subsequent fiscal years. A negative certification shall be assigned to any school district that,

based upon current projections, will be unable to meet its financial obligations for the remainder of the fiscal year or the subsequent fiscal year.

Current Consideration:

In certifying the 2024-25 First Interim Report as positive, the Board of Trustees understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

Budget Implication:

As part of the interim reporting process, budget adjustments are made to income, expenditures, and fund balances. Resolution No. 2024/25-B-07, Adjustments to Income and Expenditures, General Fund, and Resolution No. 2024/25-B-08, Adjustments to Income and Expenditures, Various Funds, authorizes budget adjustments per Education Code Sections 42602 and 42610.

Action:

1. On the motion of Trustee O’Neal and duly seconded, the Board of Trustees adopted Resolution No. 2024/25-B-07 and Resolution No. 2024/25-B-08. The roll call vote follows.

Ayes: Trustees Hoshi, O’Neal, Guerrero, and Randle-Trejo

Absent: Trustee Smith

2. On the motion of Trustee O’Neal, duly seconded and unanimously carried, by those present, the Board of Trustees approved the positive certification of the 2024-25 First Interim Report that the District will meet its financial obligations, as amended prior to the adoption of the agenda.

Ayes: Trustees Hoshi, O’Neal, Guerrero, and Randle-Trejo

Absent: Trustee Smith

10. **ADVANCE PLANNING**

10.1 **Future Meeting Dates**

The annual organizational meeting of the Board of Trustees will be held on Thursday, December 19, 2024, at 6:00 p.m.

10.2 **Suggested Agenda Items**

There were no suggested agenda items.

11. **ADJOURNMENT**

On the motion of Trustee O’Neal, duly seconded and unanimously carried, the Board of Trustees adjourned the meeting at 7:11 p.m., in memory of John Dahlem.

Approved _____
Clerk, Board of Trustees