

**BOARD OF TRUSTEES  
ANAHEIM UNION HIGH SCHOOL DISTRICT**  
501 N. Crescent Way, P.O. Box 3520  
Anaheim, California 92803-3520  
[www.auhsd.us](http://www.auhsd.us)

**NOTICE OF REGULAR MEETING**

Date: January 10, 2020

To: Annemarie Randle-Trejo, P.O. Box 3520, Anaheim, CA 92803-3520  
Katherine H. Smith, P.O. Box 3520, Anaheim, CA 92803-3520  
Anna L. Piercy, P.O. Box 3520, Anaheim, CA 92803-3520  
Al Jabbar, P.O. Box 3520, Anaheim, CA 92803-3520  
Brian O'Neal, P.O. Box 3520, Anaheim, CA 92803-3520

Orange County Register, 1771 S. Lewis, Anaheim, CA 92805  
Anaheim Bulletin, 1771 S. Lewis, Anaheim, CA 92805  
Los Angeles Times, 1375 Sunflower, Costa Mesa, CA 92626  
Event News, 9559 Valley View Street, Cypress, CA 90630  
Unidos, 523 N. Grand Avenue, Santa Ana, CA 92701

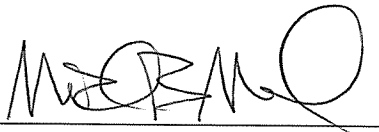
You are hereby notified that a regular meeting of the  
Board of Trustees of the Anaheim Union High School District  
is called for

Thursday, the 16<sup>th</sup> day of January 2020

in the District Board Room, 501 N. Crescent Way, Anaheim, California

**Closed Session–3:15 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.uhsd.us](http://www.uhsd.us)

**BOARD OF TRUSTEES****Agenda****Thursday, January 16, 2020****Closed Session—3:15 p.m.****Regular Meeting—6:00 p.m.**

Some items on the agenda of the Board of Trustees' meeting include exhibits of supportive and/or background information. These items may be inspected in the superintendent's office of the Anaheim Union High School District, at 501 N. Crescent Way in Anaheim, California. The office is open from 7:45 a.m. to 4:30 p.m., Monday through Friday, and is closed for most of the federal and local holidays. These materials are also posted with the meeting agenda on the District website, [www.uhsd.us](http://www.uhsd.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 (714) 999-3503 by noon on Monday, January 13, 2020.*

*Meetings are recorded for use in the official minutes.*

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

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 five 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.

- |    |                       |                                |
|----|-----------------------|--------------------------------|
| 4. | <b>CLOSED SESSION</b> | <b>ACTION/INFORMATION ITEM</b> |
|----|-----------------------|--------------------------------|

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)(4): Conference with legal counsel, anticipated litigation regarding one matter (Juul Labs, Inc.).
- 4.3 To consider matters pursuant to Government Code Section 54956.9(d)(1): Conference with legal counsel, existing litigation regarding one matter (*State of California ex rel. OnTheGo Wireless, LLC v. Cellco Partnership d/b/a Verizon Wireless, et al.*, Sacramento Superior Court Case No. 34-2012-00127517).
- 4.4 To consider matters pursuant to Government Code Section 54957.6: Conference with labor negotiators Mr. Matsuda, Dr. Fried, Dr. Root, 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), and Mid-Managers Association (MMA).

- 4.5 To consider matters pursuant to Government Code Section 54957: Public employee discipline/dismissal/release.
- 4.6 To consider matters pursuant to Government Code Section 54957: Public employee discipline/dismissal/release, HR-2019-20-06. **[CONFIDENTIAL]**
- 4.7 To consider matters pursuant to Education Code Section 48918: Expulsion of students 19-22; 19-25; 19-26; 19-28; 19-29; 19-30; and 19-32.

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

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 Lara Elkatat 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. **INTRODUCTION OF GUESTS** **INFORMATION ITEM**

The Board of Trustees would like to recognize our community stakeholders for their interest in the Anaheim Union High School District and for attending our Board meeting. Thank you for your participation and contribution as we create an educational environment that graduates socially aware, civic-minded students who are college and career ready with unlimited opportunities for the 21<sup>st</sup> century.

In addition, Board President Randle-Trejo will introduce dignitaries in attendance.

7. **BOARD OF TRUSTEES' RECOGNITIONS** **INFORMATION ITEMS**

7.1 **Honor Outgoing Board President**

The Board of Trustees will honor Trustee Brian O'Neal for his service as Board president from December 2018 through December 2019.

7.2 **Anaheim Secondary Council Parent/Teacher Association (ASCPTA) Reflections Winners**

Each year, the PTA Reflections program challenges students to create art inspired by a specific theme. This year's theme is "Look Within." Students submit entries to local PTA or PTSA units. Nationally, the program consists of six areas of the arts: dance choreography, film production, literature, musical composition, photography, and visual arts. The following students are being recognized for their outstanding work and as Anaheim

Secondary Council-level PTA Reflections award recipients. Their work is forwarded to the Fourth District PTA to compete in the Regional PTA Reflections program.

Tiffany Castillo, Western High School, Visual Arts  
Tanishq Dwivedi, Oxford Academy, Music Composition  
Aaron Goclowski, Cypress High School, Film Production  
Avi Jagdish, Oxford Academy, Photography  
Paige Lapidario, Walker Junior High School, Visual Arts  
Chloe Mina, Lexington Junior High School, Photography  
Moorthi NithiyaShree, Cypress High School, Dance Choreography  
Ariel Newhall, Oxford Academy, Literature  
Tanisha Pidshetti, Lexington Junior High School  
Saanvi Shah, Dance Choreography  
Matthew Young, Oxford Academy, Music Composition

7.3 **Oxford Academy**

The Board of Trustees will recognize Oxford Academy for being the recipient of the prestigious National Blue Ribbon award for academic excellence. Since 1982, the U.S. Department of Education has sought out and celebrated great American schools. The National Blue Ribbon Schools Program award recognizes public and private elementary, middle, and high schools where students either achieve very high learning standards or are making notable improvements in closing the achievement gap. The National Blue Ribbon School award affirms the hard work of students, educators, families, and communities in creating safe and welcoming schools where students master challenging content.

7.4 **Puente Statewide Academic and Leadership Award Class of 2020**

The Board of Trustees will recognize four 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; four of these students hail from the Anaheim Union High School District.

Makayla Perez, Anaheim High School  
Jailyn Rivera, Katella High School  
Carissa Moya, Magnolia High School  
Gerardo Enrique Rivas, Savanna High School

7.5 **Patti Hirahara**

The Board of Trustees will recognize Patti Hirahara, a lifelong resident of Anaheim, for her contributions to the Anaheim Union High School District community. Mrs. Hirahara created *The Poston Experience*, a special program held at Anaheim High School on August 24, 2019, highlighting the true experiences of Japanese American students from Anaheim High School, at the Poston, Arizona incarceration camp during World War II. In addition, Mrs. Hirahara, helped curate the Muzeo Museum exhibit "I am an American: Japanese

Incarceration in a Time of Fear” that was on display from August through November. The exhibit revealed the stories of incarceration, survival and success of Anaheim Japanese Americans at Poston during World War II.

7.6 **Leadership Education for Anaheim Districts**

The first cohort of LEAD (Leadership Education for Anaheim Districts) began on August 24, 2018, and wrapped up on December 14, 2019. LEAD is a Preliminary Administrative Services Credential (PASC) partnership with CSU Fullerton. Tuition was subsidized by AUHSD and CCEE, while courses were co-taught by AUHSD cabinet members (Michael Matsuda, Dr. Fried, Dr. Root, Brad Jackson, and Manuel Colón) and CSUF faculty member Dr. Jennifer Goldstein. Twenty teachers and counselors participated in the first cohort and will receive their PASC from the state upon completion of the California Administrator Performance Assessment:

John Bautista  
Brian Belski  
Amanda Bryant  
Andrea Crooks  
Mary Jo Durkin  
Diana Fujimoto  
Diana Gomez  
Kyle Hendricksen  
Sergio Hernandez  
Andy Lee

Jose Paolo Magcalas  
Christina Maguire  
Robert Nakayama  
Randy Poggio  
Ryan Ruelas  
Claudia Ruiz  
Lynn Ruthenbeck  
Stacey Silberman  
Ashley Stift Sutter  
Jessica Yett

8. **REPORTS**

**INFORMATION ITEM**

8.1 **Student Representative’s Report**

Lara Elkatat, student representative to the Board of Trustees, will report on student activities throughout the District.

8.2 **Reports of Associations**

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

8.3 **Parent Teacher Student Association (PTSA) Reports**

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 five 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. **PRESENTATIONS**

**INFORMATION ITEMS**

10.1 **UCI Saturday Academy of Law**

Background Information:

The UCI School of Law has partnered with the Anaheim Union High School District since 2016 to enroll students in the UCI Saturday Academy of Law (SAL), held at the UC Irvine campus over six consecutive Saturdays each Fall and Spring. Two District teachers, hired by UCI to team-teach the curriculum, are assisted by UCI Law students. Interspersed with the academic content are guest speakers, including Superior Court judges, law firm attorneys, government and public interest advocates, as well as law enforcement professionals. The program serves 50 students, from Anaheim, Savanna, and Western high schools, per cohort each Fall and Spring.

Current Consideration:

UCI School of Law representatives and students will present a status update to the Board.

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 receive the information.

10.2 **Film Academy**

Background Information:

The AUHSD Film Academy is a program that unleashes students' voices through the power of film. During the academy, students learn filmmaking, editing, and more as they develop documentaries on subjects that are important to them. In addition to the summer program, students stay connected throughout the school year through an elearning class. Students in the academy are welcome to submit their films for consideration in the annual AUHSD Film Festival.

Current Consideration:

AUHSD Film Academy teachers and students will present to Board of Trustees on the program and its impact on them.

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 receive the information.

10.3 **Food Services Program**

Background Information:

The Anaheim Union High School District Food Services Department is made up of a team of food and nutrition professionals that are dedicated to students' health, well-being, and their ability to learn. They support learning by promoting healthy habits for lifelong nutrition and fitness practices. The Food Services Department prepares and serves delicious, nutritious meals for breakfast and lunch for the students in the Anaheim Elementary School District and Anaheim Union High School District.

Current Consideration:

The Board will receive a presentation from the director, Food Services regarding the District’s Food Services program.

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 receive the information.

11. **ITEMS OF BUSINESS**

**RESOLUTIONS**

11.1 **Resolution No. 2019/20-F-04, State Allocation Board and School Facility Program Beyond Bond Authority Acknowledgment (Roll Call Vote)** **ACTION ITEM**

Background Information:

California school districts have the potential of realizing significant state funding contributions under the School Facility Program, which is administered by the Office of Public School Construction (OPSC) and the State Allocation Board (SAB). The District has adopted a Facilities Master Plan, which includes projects funded with the proceeds of a General Obligation Bond. The District is interested in leveraging local bond funds by seeking state eligibility for modernization and new construction under the School Facility Program.

Current Consideration:

The District intends to file applications for state eligibility determination and funding for projects that have received Division of the State Architect approval. The School Facility Program is currently exhausted of funding however, in anticipation of the passing of a new state bond, OPSC and the SAB cautiously continue to accept applications for state funding. Applications approved by the SAB are placed in the “Applications Received Beyond Bond Authority List”.

Pursuant to Title 2, Code of California Regulations, Section 1859.95.1, OPSC and the SAB require that the governing board of a school district adopt this resolution as part of a project’s application submittal. The projects are:

- Ball Junior High School Site Improvements–Phase 1
- Ball Junior High School Site Improvements and Modernization–Phase 2
- Sycamore Junior High School Site Improvements and Modernization–Phase 1
- Magnolia High School Site Improvements and Modernization–Phase 1
- Western High School Parking Lot Improvement
- Western High School Site Improvements and Modernization–Phase 1

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees adopt Resolution No. 2019/20-F-04, by a roll call vote. **[EXHIBIT A]**

11.1.1 **Resolution No. 2019/20-E-08, Tobacco Law Enforcement Grant, and Memorandum of Understanding (MOU), State Department of Justice (Roll Call Vote)** **ACTION ITEM**

Background Information:

The District has a contract with Townsend Public Agency (TPA) which supports the District through supporting the creation of legislation that is consistent with the educational vision of the District, as well as informing the District of potential grant opportunities that would benefit the District. In June 2019, TPA informed the District of the opportunity to apply for the Tobacco Law Enforcement Grant. This grant was in accordance with the State Budget Act and the California Healthcare, Research and Prevention Tobacco Tax Act of 2016, as added by Proposition 56, to fund the enforcement of illegal sales and marketing of tobacco products to minors. District staff met with local law enforcement agencies and ascertained support for increased School Resource Officers through this grant. TPA, in collaboration with District staff, wrote and submitted the grant. On January 10, 2020, the District received an award of \$706,500 to support the hiring of School Resource Officers by local law enforcement agencies to serve in our schools. The terms of the grant are effective, January 1, 2020, through June 30, 2021.

Current Consideration:

The District is required, through the conditions of the grant, to approve a Resolution and a MOU with the State Department of Justice in order to receive the funding.

Budget Implication:

The District will receive \$706,500 through the grant to fund local law enforcement agencies with the monies necessary to hire and pay School Resource Officers to serve in our schools.

Staff Recommendation:

1. It is recommended that the Board of Trustees approve Resolution No. 2019/20-E-08, by a roll call vote. **[EXHIBIT A-1]**
2. It is recommended that the Board of Trustees approve the MOU. **[EXHIBIT A-2]**

11.2 **Resolution No. 2019/20-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 and 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. 2019/20-HR-02, National School Counseling Week, declares the week of February 3, 2020, through February 7, 2020, as National School Counseling Week throughout 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. 2019/20-HR-02, National School Counseling Week, by a roll call vote. **[EXHIBIT B]**

11.3 **Resolution No. 2019/20-BOT-01, Declaring Commitment to Partner with the U.S. Census Bureau for the 2020 Census (Roll Call Vote)** **ACTION ITEM**

Background Information:

The United States Census count is a fundamental part of our nation's identity, historical legacy, individual civic duty, and required by The Constitution. It helps determine billions in local funding for programs including Health and Human Services, Labor, Transportation, Education, and Agriculture to name a few of the 70 federal programs benefiting Californians.

Current Consideration:

Resolution No. 2019/20-BOT-01, declares that the Anaheim Union High School District is committed to collaborating with the United States Census Bureau to help ensure a full and accurate count in 2020.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees adopt Resolution No. 2019/20-BOT-01, by a roll call vote. **[EXHIBIT C]**

**BUSINESS SERVICES**

11.4 **Financial Audit for Fiscal Year 2018-19** **INFORMATION ITEM**

Background Information:

California Education Code Section 41020 requires that school districts provide for an annual audit of all funds under the District's jurisdiction using an independent auditor and reported 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.

**[EXHIBIT D]**

11.5 **Bond Audit Report for Fiscal Year 2018-19**

**INFORMATION ITEM**

Background Information:

Eide Bailly, LLP, certified public accountants, recently issued the Building Fund (Measure H) Financial and Performance Report. The report will be presented to the Citizens' Oversight Committee on February 6, 2020. California Education Code Section 15286 requires 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 to conduct the District's 2018-19 audit of the 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 Building Fund (Measure H) Audit Report. **[EXHIBIT E]**

11.6 **Board Policy, First Reading, Multiple Policies**

**INFORMATION ITEM**

Background Information:

In 2018-19, the Business Services Division began the process of revising and updating many of the board policies due to the requirements of Universal Grant Guidance. Policies were updated using the policies developed by the California School Boards Association (CSBA). Since these initial revisions, the Division has begun reviewing all of the policies completed by CSBA to serve as revisions, replacements, or additions to current AUHSD policies.

Current Consideration:

The Business Division has submitted the following policies for review:

11.6.1 Revised Board Policy 5401 (3550) Food Service/Child Nutrition Program

**[EXHIBIT F]**

11.6.2 Revised Board Policy 5403 (3551) Food Service Operations **[EXHIBIT G]**

11.6.3 Revised Board Policy 5404 (3553) Free and Reduced Price Meals **[EXHIBIT H]**

11.6.4 New Board Policy 5406 (3552) Summer Meal Program **[EXHIBIT I]**

11.6.5 New Board Policy 9203.01.01 (1700) Relations Between Private Industry and the Schools **[EXHIBIT J]**

11.6.6 New Board Policy 5010 (3000) Business and Noninstructional Operations

**[EXHIBIT K]**

- 11.6.7 Revised Board Policy 8402 (3260) Fees and Charges **[EXHIBIT L]**
- 11.6.8 New Board Policy 3515.7 (3515.7) Firearms on School Grounds **[EXHIBIT M]**
- 11.6.9 New Board Policy 5020 (7000) Facilities **[EXHIBIT N]**

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.

- 11.7 **Agreement, Lincoln Life Assurance Company of Boston Group Insurance Policy** **ACTION ITEM**

Background Information:

The District has elected to discontinue MetLife as the District's employer-paid Basic Term Life and Accidental Death and Dismemberment carrier, as well as the District's voluntary Supplemental Life carrier for all health benefit eligible employees, Board Members, and Personnel Commissioners.

Current Consideration:

The District's Insurance Committee decided to move the employer-paid Basic Term Life and Accidental Death and Dismemberment policy, as well as the voluntary Supplemental Life policy for all health benefit eligible employees, Board Members, and Personnel Commissioners to Lincoln Life Assurance Company of Boston. This change will provide enhanced basic term life insurance coverage for certificated and classified employees, as well as greater options for voluntary supplemental life at lower rates to the District and its employees. It will be necessary to enter into an agreement, February 1, 2020, through December 31, 2022. The February 1, 2020, commencement date will allow for a seamless transition and opportunity to elect new coverages from the previous life insurance carrier.

Budget Implication:

The budget implication will be an anticipated savings of \$110,000. (Health and Welfare Funds)

Staff Recommendation:

It is recommended that the Board of Trustees approve the Lincoln Life Assurance Company of Boston Group Insurance Policy. **[EXHIBIT O]**

**EDUCATIONAL SERVICES**

- 11.8 **Contract, IXL Learning** **ACTION ITEM**

Background Information:

IXL is a comprehensive, supplemental, web-based curriculum aligned to the common core state standards. It has been used to support learning with our students with disabilities within the District for more than five years. IXL is used as supplemental curriculum across our categorical programs including our Autism Focus, Moderate, and Moderate-Severe classes. The IXL curriculum allows for high amounts of differentiation. Within the targeted skill areas there are multiple levels of scaffolding, as well as visually supported text and materials, which help students of all levels access curriculum with the appropriate amount of support. The use of IXL supports students by reinforcing previously mastered skills

through ongoing review and exposure, while providing a systematic introduction to new concepts.

Current Consideration:

The District would like to enter into a three-year contract to continue the use of IXL to support the learning needs of our students with moderate to severe disabilities. Services are being provided November 26, 2019, through November 25, 2022.

Budget Implication:

The total cost of the three-year contract is not to exceed \$6,750. (Special Education Funds)

Staff Recommendation:

It is recommended that the Board of Trustees ratify the contract. **[EXHIBIT P]**

11.9 **Agreement, Orange County Department of Education, California Complete Count-Census 2020 Grant** **ACTION ITEM**

Background Information:

The mission of the California Census 2020 is to ensure that California gets their fair share of federal resources and congressional representation by encouraging the full participation of all Californians in the Census 2020. The California Census office has developed an aggressive statewide community-engagement campaign to reach the least likely to respond areas and hard-to-count (HTC) communities throughout California. The state census office contracted with the Sacramento County Office of Education to develop and pilot materials for students and teachers about the 2020 Census.

Current Consideration:

The California Complete Count-Census 2020 Grant was awarded to the Orange County Department of Education (OCDE) who has partnered with the District to support the mission of the California Census 2020. The OCDE's communications team in conjunction with District leaders will help mobilize parent centers, or other school locations, to be used as Questionnaire Assistance Centers (QACs) and Questionnaire Assistance Kiosks in coordination with the Orange County Complete Count Committee (OCCCC) at Anaheim and Katella high schools, as well as Brookhurst and Dale junior high schools. The District will share events on social media and through other networks such as email, parent phone calls, and website posts. In addition, the grant will provide funding to support the other identified outcomes of the grant. Services are being provided July 1, 2019, through June 30, 2020.

Budget Implication:

The District will receive \$30,000 in funds through this agreement.

Staff Recommendation:

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

11.10 **Educational Consulting Agreement, Biliterate, Equitable, Communicative, Observant, and Multicultural Educators (BECOME) Project-Sub agreement with California State University, Fullerton Auxiliary Services Corporation-National Resource Center for Asian Languages (NRCAL)** **ACTION ITEM**

Background Information:

The District, California State University, Fullerton (CSUF), Anaheim Elementary School District, and Westminster School District applied as partners for the Bilingual Teacher Professional Development Program (BTPDP) grant, as Biliterate, Equitable, Communicative, Observant and Multicultural Educators (BECOME) Project, and awarded one of eight grants supported by the California Department of Education (CDE) for \$625,000. The first year of the grant, CSUF's National Resource Center for Asian Languages (NRCAL) partnered with BECOME Project and provided the guest speakers, facilities, breakfast, and lunch for the BECOME Project participants through in-kind grant monies totaling \$27,000.

Current Consideration:

The BECOME Project will use \$27,000 of the BTPDP grant funding, a budget revision approved by CDE, to provide the same quality professional learning for the second cohort. Services are being provided October 12, 2019, through June 30, 2020.

Budget Implication:

There is no impact to the budget. The money will be taken from the BTPDP grant funds and is within the grant budget. The grant is \$625,000 over a two-year period (2018-20).

Staff Recommendation:

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

11.11 **Agreement, ALTA Language Services, Inc.**

**ACTION ITEM**

Background Information:

The California Department of Education has established the State Seal of Biliteracy to recognize high school graduates who have attained a level of proficiency in speaking, reading and writing in one or more languages in addition to English. This encourages students to study languages, attain biliteracy, and provide students with employable language and biliteracy skills.

Current Consideration:

ALTA Language Services provides language proficiency testing to high school students in more than 90 languages, including low-density languages that are often not available from other testing providers. It is projected that this demand for assessment services related to the State Seal of Biliteracy throughout the District will continue to increase in the 2019-20 year. Services will be provided January 17, 2020, through January 17, 2021.

Budget Implication:

The total costs for these services is not to exceed \$5,000. (LCFF Funds)

Staff Recommendation:

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

11.12 **School-Sponsored Student Organizations**

**ACTION ITEM**

Background Information:

The Board of Trustees shall give approval for the establishment of all student organizations. The proposed organizations shall not engage in any activities, other than those that are organizational in nature, until the Board of Trustees has approved its application.

Current Consideration:

The following schools have submitted school-sponsored student organization applications:

- 11.12.1 Club Casa, Cypress High School [EXHIBIT T]
- 11.12.2 Computer Science Club, Cypress High School [EXHIBIT U]
- 11.12.3 Cypress Beatbox Association, Cypress High School [EXHIBIT V]
- 11.12.4 Paper Art Club, Cypress High School [EXHIBIT W]
- 11.12.5 Poetry Club, Cypress High School [EXHIBIT X]
- 11.12.6 Black Student Union (BSU), Katella High School [EXHIBIT Y]
- 11.12.7 Chess Club, Magnolia High School [EXHIBIT Z]
- 11.12.8 Safe Space (GSA), Brookhurst Junior High School [EXHIBIT AA]

Budget Implication:

Each school-sponsored student organization offsets operational costs through donations and fundraising efforts.

Staff Recommendation:

It is recommended that the Board of Trustees approve the school-sponsored organization applications.

11.13 **Special Education Community Advisory Committee (CAC)** **ACTION ITEM**

Background Information:

The purpose of the Community Advisory Committee is to inform and educate members of the community, so that a broad base of community support participation is developed. This enables the committee to advise the Special Education Local Plan Area (SELPA) in all matters concerning the identification and educational management of individuals with exceptional needs.

Current Consideration:

The members of the Community Advisory Committee are appointed and approved by the Governing Board of the District. Each Member Board will recruit, select, and appoint a minimum of two or a maximum of four representatives to the Community Advisory Committee to serve a rotating two-year term.

Budget Implication:

There is no impact to the budget.

Staff Recommendation:

It is recommended that the Board of Trustees appoint Adele Tagalao, Loara High School parent, and Barbara Burns, Savanna High School parent, as the community advisory committee representatives for the District.

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 **Ratification of Change Order**

The Board of Trustees is requested to ratify the change order as listed.

RFP #2018-13, Oxford Academy	P.O. #L64A0348
New Construction and Modernization (Measure H Funds, and other various funds)	
Erickson-Hall Construction Co.	
Board Approved Amended Contract GMP	\$9,393,128.00
Contingencies Outside GMP	\$400,991.20
Board Approved Not-to-Exceed Contract Amount	\$9,794,119.20
Change Order #1 (Total Project Savings) <b>[EXHIBIT BB]</b>	(\$439,836.89)
New Contract Value	\$9,354,282.31

Staff Recommendation:

It is recommended that the Board of Trustees ratify the change order as listed.

12.2 **Notice of Completion**

The Board of Trustees is requested to approve the notice of completion as listed.

RFP #2018-13, Oxford Academy	P.O. #L64A0348
New Construction and Modernization (Measure H Funds, and other various funds)	
Erickson-Hall Construction Co.	
Board Approved Amended Contract GMP	\$9,393,128.00
Contingencies Outside GMP	\$400,991.20
Board Approved Not-to-Exceed Contract Amount	\$9,794,119.20
Change Order #1 (Total Project Savings)	(\$439,836.89)
New Contract Value	\$9,354,282.31

Staff Recommendation:

It is recommended that the Board of Trustees authorize the assistant superintendent, Business to accept RFP 2018-13 as complete, and authorize the filing of the notice of completion with the Office of the County Recorder.

12.3 **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 et al. **[EXHIBIT CC]**

12.4 **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 DD]**

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

Staff Recommendation:

It is recommended that the Board of Trustees ratify the reports December 3, 2019, through January 6, 2020. **[EXHIBITS EE and FF]**

12.6 **Check Register/Warrants Report**

Staff Recommendation:

It is recommended that the Board of Trustees ratify the report December 3, 2019, through January 6, 2020. **[EXHIBIT GG]**

12.7 **SUPPLEMENTAL INFORMATION**

12.7.1 ASB Fund, October 2019 and November 2019 **[EXHIBITS HH and II]**

12.7.2 Cafeteria Fund, October 2019 **[EXHIBIT JJ]**

12.7.3 Enrollment, Month 5 **[EXHIBIT KK]**

**EDUCATIONAL SERVICES**

12.8 **2019-20 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 plan for student achievement.



12.9 **Agreement, TeachFX, Inc.**

Background Information:

TeachFX is an app that has helped hundreds of schools increase their student engagement by visualizing for teachers what portions of the class are teacher talk versus student talk. The idea is to give teachers a useful barometer of student engagement that can be checked every day. In addition, TeachFX promotes meaningful and equitable classroom dialogue through professional learning that is data-driven, job-embedded, and teacher-led. Currently, over 300 District teachers are utilizing TeachFX within their classrooms.

Current Consideration:

The District's Local Control and Accountability Plan (LCAP) has identified English Learners (EL) as a high priority student group. In addition, the District has established an EL Task Force that has identified specific recommendations to be implemented Districtwide. One of the EL Task Force recommendations is that students speak 30 percent of the time during a class period. TeachFX will provide the District a TeachFX software subscription and professional learning, January 1, 2020, through June 30, 2021.

Budget Implication:

The total costs for these services is (Professional Development Funds):

	2019-20	2020-21
Licenses	\$48,000	\$132,000
# of Licenses	400	550
Total	\$48,000	\$132,000

Staff Recommendation:

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

12.10 **Educational Consulting Agreements, Allan McMurray and Curtis Richardson**

Background Information:

The District's Honor Band program was initiated in 2000, and has given the District's most advanced instrumental music students an opportunity to rehearse and perform as a District-level ensemble, led by renowned conductors/educators from across the country. The High School Honor Band serves approximately 80 students, and the Junior High School Honor Band serves approximately 100 students. The District's band directors prepare students for the audition process, and then guest conductors rehearse and conduct students who are selected to be part of the Honor Band program. The Honor Band concert is scheduled for February 7, 2020.

Current Consideration:

Allan McMurray and Curtis Richardson will be the guest conductors for the District's Honor Band program. Mr. McMurray is the former Director of Bands and the Robert and Judy Charles Professor of Conducting at the University of Colorado from 1978 until 2013. He is an internationally acclaimed artist conductor, teacher, author, and collaborator, having guest conducted and taught conductors in 48 states and 15 foreign countries. It is his passion for wind music and the teaching of conducting that has inspired the majority of his artistic career.

Mr. Richardson, retired instrumental music director from the Montebello Unified School District, Southern California School Band & Orchestra Association (SCSBOA) Honorary Life Member, and recipient of the Gold Award SCSBOA. His professional philosophy is based on

his belief that teaching music is a craft and a passion for the love of the Arts, and about sharing this excitement with students, parents and their communities. Services will be provided by Mr. McMurray, February 4, 2020, through February 7, 2020, and Mr. Richardson, February 1, 2020, through February 7, 2020.

Budget Implication:

The cost for Allan McMurray is not to exceed \$2,500 and the cost for Curtis Richardson is not to exceed \$500. (LCFF Funds)

Staff Recommendation:

It is recommended that the Board of Trustees approve the educational consulting agreements. **[EXHIBITS MM and NN]**

12.11 **Memorandum of Understanding (MOU), Inter-Special Education Local Plan Area (SELPA), ABC Unified School District**

Background Information:

The District operates several unique special education programs that are not available in some local school districts. School districts may enter agreements to provide services to special education students that are living in other districts. At times, the District admits special education students from other school districts into some of the District's unique special education programs.

Current Consideration:

ABC Unified School District has requested to enter into an MOU with AUHSD permitting students from ABC USD to be enrolled in specialized programs operated by AUHSD. The MOU for placing special education students from ABC USD in the District programs is presented to the Board of Trustees for consideration of approval. Services are being provided, August 7, 2019, through June 30, 2020.

Budget Implication:

ABC USD will fund these services per billing agreement between ABC USD and AUHSD/Greater Anaheim SELPA.

Staff Recommendation:

It is recommended that the Board of Trustees ratify the MOU between the District and ABC USD. **[EXHIBIT OO]**

12.12 **Transportation Agreements**

Background Information:

Under the Individuals with Disability Education Act, the District is obligated to provide transportation services to special education students that require transportation in order to receive a free and appropriate public education. Our Transportation Department safely and effectively transports approximately 700 special education students on any given school day. In rare circumstances, a student's needs are such that our Transportation Department is not able to safely or efficiently transport the student. In those circumstances, alternative forms of transportation are provided through contracted services or through reimbursing parents the cost incurred in transporting their child. These alternative forms of transportation are permitted under the Education Code and federal law. Due to student confidentiality, the transportation agreements are redacted with limited information provided regarding the student or family.

12.12.1 **Rossier Park School**

12.12.1.1 **Current Consideration:**

The Board of Trustees is requested to ratify the 2019-20 regular school year transportation agreement to reimburse the parent of a special education student attending Rossier Park, located at 7100 Knott Avenue, Buena Park, CA 90620, for providing round trip daily transportation, for up to 158 days. Services are being provided October 2, 2019, through June 12, 2020.

**Budget Implication:**

The total cost is not to exceed \$2,569.08. (Special Education Funds)

12.12.1.2 **Current Consideration:**

The Board of Trustees is requested to approve the 2019-20 extended school year transportation agreement to reimburse the parent of a special education student attending Rossier Park, located at 7100 Knott Avenue, Buena Park, CA 90620, for providing round trip daily transportation for up to 7 days. Services will be provided June 22, 2020, through June 30, 2020.

**Budget Implication:**

The total cost is not to exceed \$113.82. (Special Education Funds)

**Staff Recommendation:**

It is recommended that the Board of Trustees approve/ratify the agreements.

**[EXHIBITS PP and QQ]**

12.13 **Instructional Membership, College Board**

**Staff Recommendation:**

It is recommended that the Board of Trustees ratify the membership with College Board for the 2019-20 year, at an amount not to exceed \$400. (General Funds)

12.14 **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, 2020 through February 6, 2020.

**Staff Recommendation:**

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

12.15 **Field Trip Report**

**Staff Recommendation:**

It is recommended that the Board of Trustees approve/ratify the report as submitted.

**[EXHIBIT SS]**

## HUMAN RESOURCES

### 12.16 **2019-20 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, as well as services for students who have not passed the California High School Exit Examination (CAHSEE) by the end of the 12<sup>th</sup> grade. 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, 2019, through December 31, 2019, 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 TT]**

### 12.17 **2018-2019 Classified Employee Salary Schedules**

Background Information:

The California Public Employees' Retirement System (CalPERS) requires the Board of Trustees to formally approve classified salary schedules, along with any subsequent additions, corrections, or modifications made to the schedules. Routine modifications continue to be necessary to accurately represent necessary updates and corrections on the schedules.

Current Consideration:

Adopt modifications to the salary schedules for Classified Management, Classified Administration, and the California School Employees Association (CSEA).

The proposed modifications include salary range increases (Director of Purchasing & Central Services and Information Systems Analyst) and the inclusion of new classifications (Community Schools Coordinator and Construction Services Administrator).

Budget Implication:

The approval for the salary schedule itself is not approval to fund specific assignments, but rather approval for the types of positions and compensation that may be approved later with subsequent Board action for specific individuals.

Staff Recommendation:

It is recommended that the Board of Trustees adopt the salary schedules for Classified Management, Classified Administration, and CSEA as submitted. **[EXHIBIT UU]**

### 12.18 **Certificated Personnel Report**

Staff Recommendation:

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

12.19 **Classified Personnel Report**

Staff Recommendation:

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

**SUPERINTENDENT’S OFFICE**

12.20 **Conferences and/or Meetings**

It is recommended that the Board of Trustees approve the attendance to the following conference for those Trustees interested in attending with payment of necessary expenses (registration, travel, hotel, parking, taxi, etc.)

The Network for Public Education, March 28-29, 2020, Philadelphia, PA, at a cost not to exceed \$1,800. (General Funds)

Staff Recommendation:

It is recommended that the Board of Trustees approve the attendance to the conference listed above, with payment of necessary expenses, for those Trustees interested in attending.

12.21 **Conferences and/or Meetings**

It is recommended that the Board of Trustees approve the attendance to the following meeting for Trustee Jabbar with payment of necessary expenses (registration, travel, hotel, parking, taxi, etc.) Travel expenses will be reimbursed by CSBA.

CSBA Nominating Committee Meeting, February 22, 2020, Sacramento, CA, at a cost not to exceed \$1,800. (General Funds)

Staff Recommendation:

It is recommended that the Board of Trustees approve for Trustee Jabbar to attend the meeting with payment of necessary expenses.

12.22 **Conferences and/or Meetings**

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

2020 CISC Leadership Symposium, February 21, 2020, Monterey, CA, at a cost not to exceed \$800. (General Funds)

Staff Recommendation:

It is recommended that the Board of Trustees approve for the superintendent to attend the conferences with payment of necessary expenses.

13. **SUPERINTENDENT AND STAFF REPORT**

***INFORMATION ITEM***

14. **BOARD OF TRUSTEES’ REPORT**

***INFORMATION ITEM***

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

15. **ADVANCE PLANNING**

**INFORMATION ITEM**

15.1 **Future Meeting Dates**

The next regular meeting of the Board of Trustees will be held on Thursday, February 6, 2020, at 6:00 p.m.

Thursday, March 5  
Thursday, April 9  
Thursday, May 7  
Thursday, June 11  
Thursday, June 18  
Thursday, July 11

Thursday, August 13  
Thursday, September 17  
Thursday, October 15  
Thursday, November 19  
Tuesday, December 15

15.2 **Suggested Agenda Items**

16. **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 (714) 999-3503 by noon on Monday, January 13, 2020.*

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

**STATE ALLOCATION BOARD AND SCHOOL FACILITY PROGRAM BEYOND BOND  
AUTHORITY ACKNOWLEDGMENT**

**RESOLUTION NO. 2019/20-F-04**

January 16, 2020

On the motion of \_\_\_\_\_ and duly seconded, the following resolution was adopted.

**WHEREAS**, the Board of Trustees has determined that school facilities within the Anaheim Union High School District (the "District") of Orange County, California, need to be constructed, reconstructed and modernized; and

**WHEREAS**, the State Allocation Board (SAB) has established an "Applications Received Beyond Bond Authority List" for projects that have been received.

Pursuant to Title 2, Code of California Regulations, Section 1859.95.1, the Board of Trustees of the Anaheim Union High School District hereby acknowledges the following:

(1) The Board of Trustees acknowledges that the remaining School Facility Program bond authority is currently exhausted for the funds being requested on these applications.

(2) The Board of Trustees acknowledges that the State of California is not expected nor obligated to provide funding for the project(s), and the acceptance of the applications does not provide a guarantee of future state funding.

(3) The Board of Trustees acknowledges that any potential future state bond measures for the School Facility Program may not provide funds for the application being submitted.

(4) The Board of Trustees acknowledges that criteria (including, but not limited to, funding, qualifications, and eligibility) under a future State school facilities program may be substantially different than the current School Facility Program. The District's approved application(s) may be returned.

(5) The Board of Trustees acknowledges that they are electing to commence any pre-construction or construction activities at the District's discretion, and that the State of California is not responsible for any pre-construction or construction activities.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of Trustees of the Anaheim Union High School District accepts and acknowledges that the above language applies to funding applications submitted under the School Facility Program for the following projects:

- Ball Junior High School Site Improvements - Phase 1
- Ball Junior High School Site Improvements and Modernization - Phase 2
- Sycamore Junior High School Site Improvements and Modernization – Phase 1
- Magnolia High School Site Improvements and Modernization – Phase 1

- Western High School Parking Lot Improvements
- Western High School Site Improvements and Modernization – Phase 1

The foregoing resolution was passed and adopted at the regular meeting of the Board of Trustees on January 16, 2020, 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 at the regular meeting thereof held on the 16<sup>th</sup> day of January 2020, and passed by a roll call vote of all members of said Board.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 16<sup>th</sup> day of January 2020.

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



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

**Tobacco Law Enforcement Grant**

**RESOLUTION NO. 2019/20-E-08**

January 16, 2020

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

**WHEREAS**, Anaheim Union High School District (District) is interested in participating in the Tobacco Law Enforcement Grant Program, which is made available through The California Healthcare, Research and Prevention Tobacco Tax Act of 2016 (Proposition 56) and administered by the California Department of Justice (DOJ) to support local efforts to reduce the illegal use of tobacco products by minors in the District; and

**WHEREAS**, following the District's submittal of a proposal for the Program, the State of California DOJ offered to award \$706,500 for a one and one-half year programs beginning January 1, 2020, and ending June 30, 2021; and

**WHEREAS**, grant funds will be used for salary and benefit costs related to education and enforcement that support tobacco use prevention by School Resource Officers through a Memorandum of Understanding with local police departments; and

**WHEREAS**, in order to be considered eligible to receive grant funding, the District must submit a completed Grant Award Memorandum of Understanding to the State of California DOJ;

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Trustees of Anaheim Union High School District, as follows:

1. The Superintendent or a designated representative is hereby authorized, on behalf of the District, to accept grant funding in the amount of \$706,500 from the State of California DOJ.
2. The Superintendent or a designated representative is hereby authorized, on behalf of the District, to execute a one and one-half year Memorandum of Understanding between the District and local law enforcement agencies, not to exceed \$706,500.

3. The Superintendent or a designated representative is hereby authorized and directed, on behalf of the District, to execute the grant documents and to submit all documents, including, without limitation, contracts, amendments, extensions, and payment requests as appropriate to accept the funds under and comply with the conditions of the grant.
4. The Superintendent or a designed representative is hereby authorized and directed to establish all required accounts and make any and all expenditures, appropriations, transfers, and/or distributions of funds on behalf of the District as are necessary and appropriate to carry out the purpose of and intent of this resolution.
5. Grant funds received hereunder shall not be used to supplant ongoing law enforcement expenditures.

The foregoing resolution was passed and adopted at the regular meeting of the Board of Trustees on January 16, 2020, 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 at the regular meeting thereof held on the 16<sup>th</sup> day of January 2020, and passed by a roll call vote of all members of said Board.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 16<sup>th</sup> day of January 2020.

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

## MEMORANDUM OF UNDERSTANDING

### PURPOSE

This Memorandum of Understanding (“MOU”) is entered into by the Department of Justice (“DOJ”) and the Anaheim Union High School District (hereinafter, “Grantee”), to provide grant funds to Grantee for expenditure in compliance with the Grantee Handbook. The Grantee will expend funds for the purposes identified in the approved Grant Application submitted by Grantee in response to the DOJ’s Request for Proposals for activities of Local Government Agencies to be funded under the California Healthcare, Research and Prevention Tobacco Tax Act of 2016 (the “Act”), approved by the voters as Proposition 56.

The Request for Proposals, Grantee Handbook (dated November 2019), and Grant Application are hereby incorporated by reference into this MOU.

### COST REIMBURSEMENT

DOJ agrees to reimburse Grantee in arrears, for Grantee’s actual expenditures in performing the Scope of Work included in the approved Grant Application, upon receipt of invoices from Grantee and approval of the invoices by DOJ, in accordance with the reimbursement procedures set forth in the Grantee Handbook.

### BUDGET CONTINGENCY CLAUSE

It is mutually agreed that if the Budget Act of the current year and/or any subsequent years covered under the agreement does not appropriate sufficient funds for this MOU, this MOU shall be of no further force and effect. In this event, the DOJ shall have no liability to pay any funds whatsoever to Grantee or to furnish any other considerations under this MOU and Grantee shall not be obligated to continue performing any provisions of this agreement for which it would have been reimbursed.

If funding for any fiscal year is reduced or deleted in the Budget Act for purposes of this MOU, the DOJ shall have the option to either cancel this MOU with no liability occurring to the DOJ, or offer an amendment to the Grantee to reflect the reduced amount.

### ADMINISTRATION

Should Grantee fail to comply with this MOU, including any expenditures for purposes not permitted under the MOU, DOJ may take one or more of the actions described under Remedies for Noncompliance in the Grantee Handbook.

### MISCELLANEOUS PROVISIONS

Amendment – No amendment or variation of the terms of this MOU is valid unless made in writing, and signed by the duly authorized representatives of the parties.

Assignment – This MOU is not assignable by Grantee in whole or in part.

Indemnification – Grantee agrees to indemnify and hold harmless the DOJ, its officers, agents and employees from all claims, liabilities, or losses in connection with the performance of this MOU.

Termination – The DOJ may terminate this MOU and be relieved of any obligation to provide grant funds to Grantee should Grantee fail to perform the Scope of Work at the time and in the manner provided in this MOU.

**EXHIBIT A-2****TERMS**

Grant Duration: 1/1/2020 – 6/30/2021

<b>Award Amount</b>			
<b>Category of Expenditure</b>	<b>Budget FY 2019-2020</b>	<b>Budget FY 2020-2021</b>	<b>Budget FY 2021-2022</b>
Personal Services	\$294,300	\$412,200	\$0
Operating Expenses and Equipment	\$0	\$0	\$0
Administrative Costs (Not to Exceed 5%)	\$0	\$0	\$0
<b>TOTAL AWARD AMOUNT</b>	<b>\$706,500</b>		

The time limit for reimbursements against this award ends 6/30/2021. Requests received after 7/15/2021 cannot be reimbursed by the DOJ.

**GRANTEE CONTACT INFORMATION**

Name: Shanna Egans, Director, Student Support Services  
 Agency: Anaheim Union High School District, Student Support Services Office  
 Mailing Address: 501 N. Crescent Way  
 Phone Number: (714) 999-5654  
 Email: egans\_s@auhsd.us

**AUTHORIZATION**

The DOJ and Grantee, by their duly authorized officials, have executed this MOU on the respective dates indicated below. This MOU and any future amendments shall be mailed to the Division of Operations, Local Assistance Unit, Tobacco Grant Program, and will become fully executed upon completion of signatures from all parties.

\_\_\_\_\_  
**Michael B. Matsuda**  
 Superintendent  
 Anaheim Union High School District

\_\_\_\_\_  
 Date

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

**NATIONAL SCHOOL COUNSELING WEEK  
FEBRUARY 3-7, 2020**

**RESOLUTION NO. 2019/20-HR-02**

January 16, 2020

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, 2020, as National School Counseling Week.

The foregoing resolution was passed and adopted at a regular meeting of the Board of Trustees, on January 16, 2020, 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 16<sup>th</sup> day of January 2020, 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 16<sup>th</sup> day of January 2020.

---

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

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

**DECLARING COMMITMENT TO PARTNER WITH THE U.S CENSUS BUREAU FOR THE  
2020 CENSUS**

**RESOLUTION NO. 2019/20- BOT-01**

January 16, 2020

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

**WHEREAS**, the United States Census count is a fundamental part of our nation's identity, historical legacy, individual civic duty and required by The Constitution; and

**WHEREAS**, the United States Census helps determine \$675 billion in local funding for programs including Health and Human Services, Labor, Transportation, Education, and Agriculture to name a few of the 70 federal programs benefiting Californians; and

**WHEREAS**, the United States Census provides the population count for apportionment of the U.S. House of Representatives and the redistricting of legislative bodies in the state and local city and county elected entities; and

**WHEREAS**, the responses submitted on the United States Census under Title 13 of the U.S. Code are safe, secure, protected by federal law, and cannot be used against anyone in any way; and

**WHEREAS**, California faces the greatest barriers in the nation for the Census, where several groups are traditionally undercounted.

**NOW, THEREFORE, BE IT RESOLVED** that the Anaheim Union High School District is committed to collaborating with the United States Census Bureau to help ensure a full and accurate count in 2020. As a 2020 Census Partner, the Anaheim Union School District shall:

1. Educate our stakeholders on the critical importance for all members of our community to participate in the 2020 Census;
2. Provide curricular resources to our Social Studies Department teachers, which will enable our students to become active participants in the 2020 Census;
3. Utilize community events such as Open Houses, Steam-a-Palooza, Soapbox Competitions, and other school functions as a place to promote the 2020 Census;
4. Host evenings where community members are able to complete the Census with necessary support.

The foregoing resolution was passed and adopted at a regular meeting of the Board of Trustees on January 16, 2020, by the following roll call vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

STATE OF CALIFORNIA     )  
   )  
   ) SS  
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 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 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 16<sup>th</sup> day of January 2020, and passed by a roll call vote of all members of said Board.

IN WITNESS WHEREOF, I have here unto set my hand and seal this 16<sup>th</sup> day of January 2020.

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



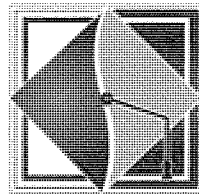


Annual Financial Report  
June 30, 2019

# Anaheim Union High School District

Learning With Purpose

ANAHEIM  
UNION  
HIGH  
SCHOOL  
DISTRICT



College and Career Ready

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## TABLE OF CONTENTS JUNE 30, 2019

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### ***FINANCIAL SECTION***

Independent Auditor's Report	2
Management's Discussion and Analysis	5
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	15
Statement of Activities	16
Fund Financial Statements	
Governmental Funds - Balance Sheet	17
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	18
Governmental Funds - Statement of Revenues, Expenditures, and Changes in Fund Balances	20
Reconciliation of the Governmental Funds Changes in Fund Balances to the Statement of Activities	21
Proprietary Funds - Statement of Net Position	23
Proprietary Funds - Statement of Revenues, Expenses, and Changes in Fund Net Position	24
Proprietary Funds - Statement of Cash Flows	25
Fiduciary Funds - Statement of Net Position	26
Notes to Financial Statements	27

### ***REQUIRED SUPPLEMENTARY INFORMATION***

General Fund - Budgetary Comparison Schedule	75
Schedule of Changes in the District' Total OPEB Liability and Related Ratios	76
Schedule of the District's Proportionate Share of the Net OPEB Liability – MPP Program	77
Schedule of the District's Proportionate Share of the Net Pension Liability	78
Schedule of District Contributions	79
Note to Required Supplementary Information	80

### ***SUPPLEMENTARY INFORMATION***

Schedule of Expenditures of Federal Awards	83
Local Education Agency Organization Structure	85
Schedule of Average Daily Attendance	86
Schedule of Instructional Time	87
Reconciliation of Annual Financial and Budget Report with Audited Financial Statements	88
Schedule of Financial Trends and Analysis	89
Combining Statements - Non-Major Governmental Funds	
Combining Balance Sheet	90
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	91
Note to Supplementary Information	92

### ***INDEPENDENT AUDITOR'S REPORTS***

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	95
Report on Compliance for Each Major Program and Report on Internal Control Over Compliance Required by the Uniform Guidance	97
Report on State Compliance	99

ANAHEIM UNION HIGH SCHOOL DISTRICT

TABLE OF CONTENTS  
JUNE 30, 2019

---

*SCHEDULE OF FINDINGS AND QUESTIONED COSTS*

Summary of Auditor's Results	103
Financial Statement Findings	104
Federal Awards Findings and Questioned Costs	105
State Awards Findings and Questioned Costs	106
Summary Schedule of Prior Audit Findings	108
Management Letter	110



**FINANCIAL SECTION**



## INDEPENDENT AUDITOR'S REPORT

Governing Board  
Anaheim Union High School District  
Anaheim, California

### **Report on the Financial Statements**

We have audited the accompanying 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, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit 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; and the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## *Opinions*

In our opinion, the 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, 2019, 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.

## *Other Matters*

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 through 14, budgetary comparison schedule on page 75, schedule of changes in the District's total OPEB liability and related ratios on page 76, schedule of the District's proportionate share of the net OPEB liability - MPP program on page 77, schedule of the District's proportionate share of the net pension liability on page 78, and the schedule of District contributions on page 79, be presented to supplement the basic financial statements. Such information, 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 auditing standards generally accepted in the United States of America, 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.

### *Other Information*

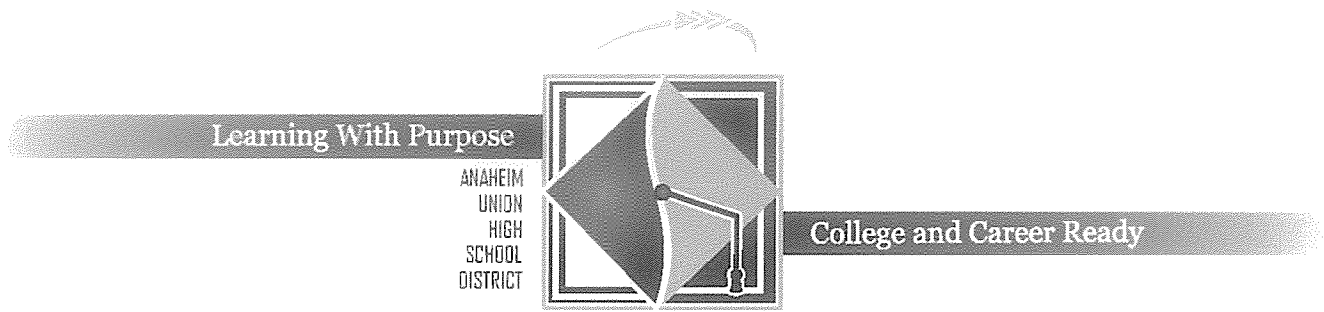
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Anaheim Union High School District's basic financial statements. The accompanying supplementary information such as the combining and individual non-major fund financial statements and Schedule of Expenditures of Federal Awards, as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and the other supplementary information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary 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. Such 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 auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2019, on our consideration of the Anaheim Union High School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Anaheim Union High School 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 Anaheim Union High School District's internal control over financial reporting and compliance.

Rancho Cucamonga, California  
December 9, 2019



This section of Anaheim Union High School District's (the District) June 30, 2019, annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2019, with comparative information for the year ended June 30, 2018. 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), as well as all liabilities (including long-term obligations). 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.



# ANAHEIM UNION HIGH SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2019

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### 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 and liabilities 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** - All of the District's services are reported 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.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2019

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### 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 each governmental fund financial statement.

**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 Changes in Fund Net Position*. We use 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 funds are reported with governmental activities in the government-wide financial statements.

### THE DISTRICT AS TRUSTEE

#### **Reporting the District's Fiduciary Responsibilities**

The District is the trustee, or *fiduciary*, for funds held on behalf of others, like our funds for associated student body activities. The District's fiduciary activities are reported in the *Statements of Fiduciary 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 these funds are used for their intended purposes.

ANAHEIM UNION HIGH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2019

THE DISTRICT AS A WHOLE

Net Position

The District's net position was \$(68,043,860) for the fiscal year-ended June 30, 2019. Of this amount, \$(329,867,154) 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	
	2019	2018
<b>Assets</b>		
Current and other assets	\$ 317,633,616	\$ 319,367,517
Capital assets	336,421,457	295,541,449
<b>Total Assets</b>	<b>654,055,073</b>	<b>614,908,966</b>
<b>Deferred Outflows of Resources</b>	<b>103,860,796</b>	<b>105,834,262</b>
<b>Liabilities</b>		
Current liabilities	40,965,428	33,272,109
Long-term obligations	368,530,683	390,074,307
Aggregate net pension liability	362,700,856	366,155,766
<b>Total Liabilities</b>	<b>772,196,967</b>	<b>789,502,182</b>
<b>Deferred Inflows of Resources</b>	<b>53,762,762</b>	<b>36,953,167</b>
<b>Net Position</b>		
Net investment in capital assets	183,178,919	165,530,071
Restricted	78,644,375	75,353,476
Unrestricted (deficit)	(329,867,154)	(346,595,668)
<b>Total Net Position (deficit)</b>	<b>\$ (68,043,860)</b>	<b>\$ (105,712,121)</b>

The increase in total assets is mainly due to an increase in capital assets attributed to the modernization/constructions projects completed and in progress. Total liabilities decreased due to the payments of general obligation bonds, QZAB certificate of participation paid off and a decrease in the District's net pension liability. The deficit net position is the result of the implementation of GASB Statement No. 68, requiring the District to report their share of CalSTRS and CalPERS net pension liability.

ANAHEIM UNION HIGH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS  
 JUNE 30, 2019

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**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	
	2019	2018
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 4,659,552	\$ 3,548,188
Operating grants and contributions	88,301,913	79,067,473
Capital grants and contributions	1,310,254	1,083
General revenues:		
Federal and State aid not restricted	239,293,175	218,915,930
Property taxes	123,603,423	108,485,035
Other general revenues	18,715,177	11,753,679
<b>Total Revenues</b>	<b>475,883,494</b>	<b>421,771,388</b>
<b>Expenses</b>		
Instruction	286,864,510	270,442,862
Pupil services	60,365,103	57,707,197
Administration	21,638,681	18,407,530
Plant services	40,282,018	39,639,233
All other services	29,064,921	26,428,748
<b>Total Expenses</b>	<b>438,215,233</b>	<b>412,625,570</b>
<b>Change in Net Position</b>	<b>\$ 37,668,261</b>	<b>\$ 9,145,818</b>

ANAHEIM UNION HIGH SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS  
 JUNE 30, 2019

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**Governmental Activities**

As reported in the *Statement of Activities* on page 16, the cost of all of our governmental activities this year was \$438,215,233. However, the amount that our taxpayers ultimately financed for these activities through local taxes was only \$123,603,423 because the cost was paid by those who benefited from the programs (\$4,659,552) or by other governments and organizations who subsidized certain programs with grants and contributions (\$89,612,167). We paid for the remaining "public benefit" portion of our governmental activities with \$258,008,352 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 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	
	2019	2018	2019	2018
Instruction	\$ 286,864,510	\$ 270,442,862	\$ 229,956,456	\$ 221,341,343
Pupil services	60,365,103	57,707,197	30,636,827	28,627,891
Administration	21,638,681	18,407,530	19,932,204	17,518,103
Plant services	40,282,018	39,639,233	38,849,975	39,203,960
All other services	29,064,921	26,428,748	24,568,052	23,317,529
<b>Total</b>	<b>\$ 438,215,233</b>	<b>\$ 412,625,570</b>	<b>\$ 343,943,514</b>	<b>\$ 330,008,826</b>

The main reasons for the year-to-year changes in total cost of services are due to an increase in instructional expenditures, and an increase in pupil services, and an overall increase in services provided to students.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS

JUNE 30, 2019

### THE DISTRICT'S FUNDS

As the District completed this year, our governmental funds reported a combined fund balance of \$257,374,782, which is a decrease of \$15,230,716 from last year (Table 4).

**Table 4**

	Balances and Activity			
	July 1, 2018	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	June 30, 2019
General Fund	\$ 95,767,275	\$ 422,246,122	\$ 400,034,464	\$ 117,978,933
Building Fund	97,795,363	2,481,470	29,968,247	70,308,586
Cafeteria Fund	8,830,513	24,030,960	24,643,430	8,218,043
Capital Facilities Fund	27,047,442	5,805,720	13,870,387	18,982,775
County School Facilities Fund	205	1,310,255	-	1,310,460
Special Reserve Fund for Capital Outlay Projects	30,243,621	2,630,712	11,517,022	21,357,311
Bond Interest and Redemption Fund	12,921,079	19,746,777	13,449,182	19,218,674
<b>Total</b>	<b>\$ 272,605,498</b>	<b>\$ 478,252,016</b>	<b>\$ 493,482,732</b>	<b>\$ 257,374,782</b>

The primary reasons for these increases/decreases are:

1. The General Fund is the principal operating fund. The actual fund balance during the 2018-2019 fiscal year increased approximately \$22.2 million, primarily due to an increase in LCFF revenues, property tax revenue, Federal revenues, and an increase in receivables.
2. The Building Fund decrease \$27.5 million mainly attributed to expenditures on Measure H bond projects.
3. Our Capital Facilities Fund revenue was \$5.8 million and expenditures were \$13.8 million for a decrease in fund balance of \$8.1 million. Expenditures include \$6.9 million for projects at Anaheim High School, Kennedy High School, Cypress High School, Sycamore Junior High School, Ball Junior High School, and Oxford Academy. Expenditures also include the payoff of a \$5.0 million QZAB Certificate of Participation.
4. Our Special Reserve fund for Capital Outlay Projects decreased \$8.9 million due to expenditures of \$11.9 million for projects at Anaheim High School, Kennedy High School, Cypress High School, and Oxford Academy. Expenditures of \$41.8 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.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2019

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### 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 2019. (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 75.

1. General Fund final budgeted ending fund balance increased by approximately \$19.6 million over the original projection. A total of \$11.7 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.

### CAPITAL ASSET AND DEBT ADMINISTRATION

#### Capital Assets

At the end of this year, the District had \$336,421,457 in a broad range of capital assets (net of depreciation), including land, buildings, and furniture and equipment. This amount represents a net increase (including additions, deductions, and depreciation) of \$40,880,008, or 13.8 percent, from last year.

**Table 5**

	Governmental Activities	
	2019	2018
Land and construction in process	\$ 75,216,776	\$ 40,668,286
Buildings and improvements	246,327,583	241,944,886
Furniture and equipment	14,877,098	12,928,277
<b>Total</b>	<b>\$ 336,421,457</b>	<b>\$ 295,541,449</b>

This year's increase of \$40.8 million is due primarily to the Measure H construction projects and 21<sup>st</sup> Century classroom furniture.

The District's major construction program is on-going. Smaller, routine facilities projects are also on-going. We present more detailed information about our capital assets in Note 5 to the financial statements.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2019

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### Long-Term Obligations

At the end of this year, the District had \$368,530,683 in long-term obligations outstanding versus \$390,074,307 last year, a decrease of \$21,543,624, or 5.5 percent. The long-term obligations consisted of the following:

**Table 6**

	Governmental Activities	
	2019	2018
General obligation bonds (financed with property taxes)	\$ 203,141,462	\$ 208,275,371
Premium on issuance	13,584,218	15,036,555
Certificates of participation	33,060,000	38,605,000
Premium on issuance	1,742,811	1,823,872
Net other postemployment benefits (OPEB) liability	105,454,498	111,258,050
Other	11,547,694	15,075,459
<b>Total</b>	<b>\$ 368,530,683</b>	<b>\$ 390,074,307</b>

The District's general obligation bond rating is "AAA." The State limits the amount of general obligation debt that districts can issue to no more than 2.5 percent of the assessed value of all taxable property within the District's boundaries. The District's outstanding general obligation debt of \$203,141,462 is significantly below the statutorily-imposed limit.

Other obligations include the issuance of property and liability claims, compensated absences, capital leases and supplemental early retirement plans. We present more detailed information regarding our long-term obligations in Note 9 of the financial statements.

### Net Pension Liability (NPL)

At the end of this year, the District had \$362,700,856 in net pension liability versus \$336,155,766 last year, a decrease of \$3,454,910, or 0.9 percent.

### SIGNIFICANT ACCOMPLISHMENTS OF FISCAL YEAR 2018-2019 ARE NOTED BELOW:

The District completed site improvements in the amount of \$154 million at Kennedy High School and Cypress High School.

The District completed the installation of security fencing at Sycamore Junior High School, Loara High School, Anaheim High School, and Oxford Academy. Security cameras have been installed on all school sites to provide an additional layer of security.

The District received a State School Facilities CTE grant in the amount of \$1.3 million for Oxford Academy.

An electric bus charging station was installed to accommodate the current electric buses and for the future purchase of electric buses.



# ANAHEIM UNION HIGH SCHOOL DISTRICT

## MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2019

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### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

In considering the District's Adopted Budget for the 2019-2020 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 3.26 percent statutory COLA.
2. Average Daily Attendance (ADA) was budgeted at a 487 decrease from prior year.
3. The GAP funding rate is fully funded at 100 percent.
4. The unduplicated enrollment count percentage used was 73.83 percent. The three-year rolling average is 74.09 percent
5. State lottery was budgeted at \$204 per ADA.
6. Grants include estimated carryover from 2018-2019 and are adjusted to actual after June 30, 2019.
7. Interest rate for Cash in County is budgeted at 2.09 percent.
8. Certificated negotiations for the 2019-2020 fiscal year are not complete.
9. Classified negotiations for the 2019-2020 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 increase by 4.4 percent due to premium increase.
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, or e-mail at [root\\_j@auhsd.us](mailto:root_j@auhsd.us).

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## STATEMENT OF NET POSITION JUNE 30, 2019

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Deposits and investments	\$ 301,070,380
Receivables	15,771,254
Stores inventories	791,982
Capital assets	
Land and construction in process	75,216,776
Other capital assets	432,589,271
Less: Accumulated depreciation	(171,384,590)
Total Capital Assets	<u>336,421,457</u>
Total Assets	<u>654,055,073</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred charge on refunding	1,071,478
Deferred outflows of resources related to net other postemployment benefits (OPEB) liability	5,041,889
Deferred outflows of resources related to pensions	97,747,429
Total Deferred Outflows of Resources	<u>103,860,796</u>
<b>LIABILITIES</b>	
Accounts payable	29,304,000
Accrued interest payable	3,798,827
Unearned revenue	1,328,325
Claims liability	6,534,276
Long-term obligations:	
Current portion of long-term obligations other than pensions	17,903,038
Noncurrent portion of long-term obligations other than pensions	350,627,645
Total Long-Term Obligations	<u>368,530,683</u>
Aggregate net pension liability	<u>362,700,856</u>
Total Liabilities	<u>772,196,967</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Deferred inflows of resources related to net other postemployment benefits (OPEB) liability	11,679,756
Deferred inflows of resources related to pensions	42,083,006
Total Deferred Inflows of Resources	<u>53,762,762</u>
<b>NET POSITION</b>	
Net investment in capital assets	183,178,919
Restricted for:	
Debt service	15,419,847
Capital projects	20,293,235
Educational programs	11,753,454
Other activities	31,177,839
Unrestricted (deficit)	(329,867,154)
Total Net Position (deficit)	<u>\$ (68,043,860)</u>

The accompanying notes are an integral part of these financial statements.

ANAHEIM UNION HIGH SCHOOL DISTRICT

STATEMENT OF ACTIVITIES  
FOR THE YEAR-ENDED JUNE 30, 2019

Functions/Programs	Expenses	Program Revenues	
		Charges for Services and Sales	Operating Grants and Contributions
<b>Governmental Activities:</b>			
Instruction	\$ 252,460,145	\$ 1,107,395	\$ 50,684,217
Instruction-related activities:			
Supervision of instruction	8,036,508	133,956	2,055,061
Instructional library, media, and technology	1,899,406	-	80,167
School site administration	24,468,451	12,931	1,524,073
Pupil services:			
Home-to-school transportation	8,174,942	5,733	359,930
Food services	25,451,079	2,176,084	21,498,980
All other pupil services	26,739,082	28,331	5,659,218
General administration:			
Data processing	6,502,153	-	184,960
All other general administration	15,136,528	11,834	1,509,683
Plant services	40,282,018	37,827	1,394,216
Ancillary services	6,497,157	5,633	890,130
Community services	744,540	-	137,272
Interest on long-term obligations	8,849,940	-	-
Other outgo	12,973,284	1,139,828	2,324,006
<b>Total Governmental Activities</b>	<b>\$ 438,215,233</b>	<b>\$ 4,659,552</b>	<b>\$ 88,301,913</b>

General Revenues and Subventions:

- Property taxes, levied for general purposes
- Property taxes, levied for debt service
- Taxes levied for other specific purposes
- Federal and State aid not restricted to specific purposes
- Interest and investment earnings
- Miscellaneous

**Subtotal, General Revenues**

**Change in Net Position**

**Net Position - Beginning**

**Net Position - Ending**

The accompanying notes are an integral part of these financial statements.

<b>Program Revenues</b>	<b>Net (Expenses) Revenues and Changes in Net Position</b>
<b>Capital Grants and Contributions</b>	<b>Total</b>
\$ 1,310,254	\$ (199,358,279)
-	(5,847,491)
-	(1,819,239)
-	(22,931,447)
-	(7,809,279)
-	(1,776,015)
-	(21,051,533)
-	(6,317,193)
-	(13,615,011)
-	(38,849,975)
-	(5,601,394)
-	(607,268)
-	(8,849,940)
-	(9,509,450)
<u>\$ 1,310,254</u>	<u>(343,943,514)</u>

100,623,646
19,537,355
3,442,422
239,293,175
5,767,643
12,947,534
<u>381,611,775</u>
37,668,261
(105,712,121)
<u>\$ (68,043,860)</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

GOVERNMENTAL FUNDS  
BALANCE SHEET  
JUNE 30, 2019

	General Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>ASSETS</b>				
Deposits and investments	\$ 119,687,316	\$ 79,624,922	\$ 70,578,141	\$ 269,890,379
Receivables	12,915,260	157,135	2,631,633	15,704,028
Due from other funds	861,235	1,282	1,506,853	2,369,370
Stores inventories	659,545	-	132,437	791,982
<b>Total Assets</b>	<u>\$ 134,123,356</u>	<u>\$ 79,783,339</u>	<u>\$ 74,849,064</u>	<u>\$ 288,755,759</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 13,433,358	\$ 9,457,544	\$ 4,792,380	\$ 27,683,282
Due to other funds	1,508,135	17,209	844,026	2,369,370
Unearned revenue	1,202,930	-	125,395	1,328,325
<b>Total Liabilities</b>	<u>16,144,423</u>	<u>9,474,753</u>	<u>5,761,801</u>	<u>31,380,977</u>
<b>Fund Balances:</b>				
Nonspendable	814,545	-	132,437	946,982
Restricted	11,753,454	70,308,586	68,954,826	151,016,866
Assigned	46,004,443	-	-	46,004,443
Unassigned	59,406,491	-	-	59,406,491
<b>Total Fund Balances</b>	<u>117,978,933</u>	<u>70,308,586</u>	<u>69,087,263</u>	<u>257,374,782</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 134,123,356</u>	<u>\$ 79,783,339</u>	<u>\$ 74,849,064</u>	<u>\$ 288,755,759</u>

The accompanying notes are an integral part of these financial statements.

ANAHEIM UNION HIGH SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2019

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<b>Total Fund Balance - Governmental Funds</b>	<b>\$ 257,374,782</b>
<b>Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:</b>	
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 the following	\$ 507,806,047
Accumulated depreciation is the following	<u>(171,384,590)</u>
Net Capital Assets	336,421,457
Deferred charges on refunding (the difference between the reacquisition price and net carrying amount of refunded debt) are capitalized and amortized over the remaining life of the new or old debt (whichever is less) and are included with governmental activities.	1,071,478
In governmental funds, unmatured interest on long-term obligations is recognized in the period when it is due. On the government-wide financial statements, unmatured interest on long-term obligations is recognized when it is incurred.	(3,798,827)
An Internal Service Fund is used by the District's management to charge the costs of the workers' compensation insurance program and the health & welfare program to the individual funds. The assets and liabilities of the Internal Service Fund are included with governmental activities. Internal Service Fund net position are the following:	23,092,233
Deferred outflows of resources related to pensions represent a consumption of net position in a future period and is not reported in the District's funds. Deferred outflows of resources related to pensions at year-end consist of:	
Pension contributions subsequent to measurement date	36,130,268
Net change in proportionate share of net pension liability	2,333,112
Differences between projected and actual earnings on pension plan investments	981,405
Differences between expected and actual experience in the measurement of the total pension liability	8,597,560
Changes of assumptions	<u>49,705,084</u>
Total Deferred Outflows of Resources Related to Pensions	97,747,429
Deferred inflows of resources related to pensions represent an acquisition of net position that applies to a future period and is not reported in the District's funds. Deferred inflows of resources related to pensions at year-end consist of:	
Net change in proportionate share of net pension liability	(29,193,609)
Differences between projected and actual earnings on pension plan investments	(9,358,961)
Differences between expected and actual experience in the measurement of the total pension liability	<u>(3,530,436)</u>
Total Deferred Inflows of Resources Related to Pensions	(42,083,006)

The accompanying notes are an integral part of these financial statements.

ANAHEIM UNION HIGH SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
 TO THE STATEMENT OF NET POSITION, (Continued)  
 JUNE 30, 2019

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Net pension liability is not due and payable in the current period, and is not reported as a liability in the funds.		\$ (362,700,856)
Deferred outflows of resources related to OPEB represent a consumption of net position in a future period and is not reported in the District's funds. Deferred outflows of resources related to OPEB at year-end consist of changes of assumptions.		5,041,889
Deferred inflows of resources related to OPEB represent a acquisition of net position that applies to future period and is not reported in the District's funds. Deferred inflows of resources related to OPEB at year-end consist of difference between expected and actual experience in the measurement of the total OPEB liability.		(11,679,756)
Long-term obligations, including bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds.		
Long-term obligations at year-end consist of:		
General obligation bonds	\$ 194,563,956	
Premium on issuance, net of amortization	13,584,218	
Certificates of participation	33,060,000	
Premium on issuance, net of amortization	1,742,811	
Property and liability	358,000	
Compensated absences	1,883,857	
Capital leases	3,028,928	
Supplemental early retirement plan	6,276,909	
Net other postemployment benefits (OPEB) liability	105,454,498	
In addition, the District has issued 'capital appreciation' general obligation bonds. The accretion of interest on the general obligation bonds to date is:	8,577,506	
Total Long-Term Obligations		(368,530,683)
<b>Total Net Position - Governmental Activities</b>		<b>\$ (68,043,860)</b>

The accompanying notes are an integral part of these financial statements.

ANAHEIM UNION HIGH SCHOOL DISTRICT

GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
FOR THE YEAR-ENDED JUNE 30, 2019

	General Fund	Building Fund	Non-Major Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Local Control Funding Formula	\$ 324,035,773	\$ -	\$ -	\$ 324,035,773
Federal sources	20,718,715	-	19,984,027	40,702,742
Other State sources	66,039,459	-	2,794,360	68,833,819
Other local sources	11,296,812	2,481,470	28,850,499	42,628,781
<b>Total Revenues</b>	<b>422,090,759</b>	<b>2,481,470</b>	<b>51,628,886</b>	<b>476,201,115</b>
<b>EXPENDITURES</b>				
Current				
Instruction	248,892,024	-	-	248,892,024
Instruction-related activities:				
Supervision of instruction	7,874,429	-	-	7,874,429
Instructional library, media, and technology	1,855,224	-	-	1,855,224
School site administration	23,417,591	-	-	23,417,591
Pupil services:				
Home-to-school transportation	8,532,635	-	-	8,532,635
Food services	87,654	-	24,156,680	24,244,334
All other pupil services	26,467,745	-	-	26,467,745
General administration:				
Data processing	6,650,870	-	-	6,650,870
All other general administration	14,415,700	-	71,695	14,487,395
Plant services	39,763,880	-	344,645	40,108,525
Ancillary services	6,477,623	-	-	6,477,623
Community services	727,994	-	-	727,994
Other outgo	12,973,284	-	-	12,973,284
Facility acquisition and construction	1,400,578	29,968,247	16,709,225	48,078,050
Debt service				
Principal	413,524	-	11,510,000	11,923,524
Interest and other	83,709	-	8,792,238	8,875,947
<b>Total Expenditures</b>	<b>400,034,464</b>	<b>29,968,247</b>	<b>61,584,483</b>	<b>491,587,194</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>22,056,295</b>	<b>(27,486,777)</b>	<b>(9,955,597)</b>	<b>(15,386,079)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	-	1,895,538	1,895,538
Other sources - proceeds from a capital lease	155,363	-	-	155,363
Transfers out	-	-	(1,895,538)	(1,895,538)
<b>Net Financing Sources (Uses)</b>	<b>155,363</b>	<b>-</b>	<b>-</b>	<b>155,363</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>22,211,658</b>	<b>(27,486,777)</b>	<b>(9,955,597)</b>	<b>(15,230,716)</b>
<b>Fund Balances - Beginning</b>	<b>95,767,275</b>	<b>97,795,363</b>	<b>79,042,860</b>	<b>272,605,498</b>
<b>Fund Balances - Ending</b>	<b>\$ 117,978,933</b>	<b>\$ 70,308,586</b>	<b>\$ 69,087,263</b>	<b>\$ 257,374,782</b>

The accompanying notes are an integral part of these financial statements.



ANAHEIM UNION HIGH SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS  
 CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES  
 FOR THE YEAR- ENDED JUNE 30, 2019

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**Total Net Change in Fund Balances - Governmental Funds** **\$ (15,230,716)**

**Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:**

Capital outlays 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 expenses in the Statement of Activities.

This is the amount by which capital outlays exceeds depreciation in the period.

Capital outlays	\$ 51,197,923	
Depreciation expense	<u>(10,243,873)</u>	40,954,050

Loss on disposal of capital assets is reported in the government-wide Statement of Net Position, but is not recorded in the governmental funds. (74,042)

Some of the capital assets acquired this year were financed with capital leases. The amount financed by the leases is reported in the governmental funds as a source of financing. On the other hand, the capital leases are not revenues in the Statement of Activities, but rather constitute long-term obligations in the Statement of Net Position. (155,363)

In the Statement of Activities, certain operating expenses - compensated absences (vacations) and special termination benefits (supplemental early retirement plan) 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). Vacation used was more than the amounts earned by \$128,585. Special termination benefits added was less than the amount paid by \$3,121,019. 3,249,604

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. (8,506,602)

The claims activity for property liability are reported in 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. 20,000

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 net OPEB liability during the year. (834,315)

The accompanying notes are an integral part of these financial statements.

ANAHEIM UNION HIGH SCHOOL DISTRICT

RECONCILIATION OF THE GOVERNMENTAL FUNDS  
 CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES, (Continued)  
 FOR THE YEAR-ENDED JUNE 30, 2019

Repayment of debt principal is an expenditure in the governmental funds, but it reduces long-term obligations in the Statement of Net Position and does not affect the Statement of Activities:

General obligation bonds	\$ 5,965,000	
Certificates of participation	5,545,000	
Capital lease obligations	<u>413,524</u>	\$ 11,923,524

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 debt premium	1,533,398	
Amortization of deferred charges on refunding	<u>(183,682)</u>	1,349,716

Interest on long-term obligations 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 increased by \$492,618, and second, \$831,091 of additional accumulated interest was accreted on the District's "capital appreciation" general obligation bonds.

(1,323,709)

An Internal Service Fund is used by the District's management to charge the costs of the workers' compensation insurance program and the health and welfare program to the individual funds. The net increase of the Internal Service Fund is reported with governmental activities.

6,296,114

**Change in Net Position of Governmental Activities**

\$ 37,668,261

The accompanying notes are an integral part of these financial statements.

ANAHEIM UNION HIGH SCHOOL DISTRICT

PROPRIETARY FUNDS  
STATEMENT OF NET POSITION  
JUNE 30, 2019

	<u>Governmental Activities - Internal Service Fund</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Deposits and investments	\$ 31,180,001
Receivables	67,226
<b>Total Current Assets</b>	<u>31,247,227</u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts payable	1,620,718
Current portion of claims liability	6,165,508
<b>Total Current Liabilities</b>	<u>7,786,226</u>
<b>Noncurrent Liabilities</b>	
Claims liability	368,768
<b>Total Liabilities</b>	<u>8,154,994</u>
<b>NET POSITION</b>	
Restricted	23,092,233
<b>Total Net Position</b>	<u>\$ 23,092,233</u>

The accompanying notes are an integral part of these financial statements.

ANAHEIM UNION HIGH SCHOOL DISTRICT

PROPRIETARY FUNDS  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES  
IN FUND NET POSITION  
JUNE 30, 2019

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	<b>Governmental Activities - Internal Service Fund</b>
<b>OPERATING REVENUES</b>	
Charges to other funds and miscellaneous revenues	\$ 58,624,615
<b>OPERATING EXPENSES</b>	
Professional and contract services	52,863,096
<b>Operating Income</b>	<u>5,761,519</u>
<b>NONOPERATING REVENUES</b>	
Interest income	<u>534,595</u>
<b>Change in Net Position</b>	6,296,114
<b>Total Net Position - Beginning</b>	<u>16,796,119</u>
<b>Total Net Position - Ending</b>	<u>\$ 23,092,233</u>

The accompanying notes are an integral part of these financial statements.

ANAHEIM UNION HIGH SCHOOL DISTRICT

PROPRIETARY FUNDS  
 STATEMENT OF CASH FLOWS  
 FOR THE YEAR-ENDED JUNE 30, 2019

	<u>Governmental Activities - Internal Service Fund</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Cash receipts from interfund services provided	\$ 58,624,615
Cash payments for interfund services used, including payments in lieu of taxes that are payments for, and equivalent to, services provided	(52,343,725)
Net Cash Provided in Operating Activities	<u>6,280,890</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Interest on investments	<u>558,477</u>
Net Increase in Cash and Cash Equivalents	6,839,367
Cash and Cash Equivalents - Beginning	<u>24,340,634</u>
Cash and Cash Equivalents - Ending	<u>\$ 31,180,001</u>
<b>RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED IN OPERATING ACTIVITIES:</b>	
Operating income	\$ 5,761,519
Changes in assets and liabilities:	
Accounts payable	405,538
Claims liability	113,833
<b>NET CASH PROVIDED IN OPERATING ACTIVITIES</b>	<u>\$ 6,280,890</u>

The accompanying notes are an integral part of these financial statements.

ANAHEIM UNION HIGH SCHOOL DISTRICT

FIDUCIARY FUNDS  
STATEMENT OF NET POSITION  
JUNE 30, 2019

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	<u>Agency Funds</u>
<b>ASSETS</b>	
Deposits and investments	\$ 2,610,955
Receivables	84,841
Stores inventories	18,682
<b>Total Assets</b>	<u>\$ 2,714,478</u>
 <b>LIABILITIES</b>	
Accounts payable	\$ 27,194
Due to student groups	2,687,284
<b>Total Liabilities</b>	<u>\$ 2,714,478</u>

The accompanying notes are an integral part of these financial statements.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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### 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*, 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 2003 Qualified Zone Academy Bond Certificates of Participation and 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 Capital Facilities Fund. 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 on 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.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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**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.

Under the Flexibility provisions of current statute that allow certain formerly restricted revenues to be used for any educational purpose, Fund 14, Deferred Maintenance Fund does not currently meet the definition of special revenue funds as these funds are no longer primarily composed of restricted or committed revenue sources.

As the District has not taken formal action to commit the flexed revenues formerly restricted to these programs to the continued operation of the original programs, the revenues within this fund would be considered to be available for general education purposes, resulting in Fund 14, Deferred Maintenance Fund being 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 \$5,870,975, an increase of revenues and other financing sources of \$123,152, and a decrease in expenditures and other financing uses of \$558,601.

**Building Fund** The Building Fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued.

### Non-Major Governmental Funds

**Special Revenue Funds** The Special Revenue funds are used to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities, that compose a substantial portion of the inflows of the fund, and that are reasonably expected to continue. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

**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).



# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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**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 et seq.).

**Special Reserve Fund for Capital Outlay Projects** The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* Section 42840).

**Debt Service Funds** The Debt Service funds are used to account for 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 a 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 funds that are accounted for in an internal service fund.

**Fiduciary Funds** Fiduciary funds are used to account for assets held in trustee or agent capacity for others that cannot be used to support the District's own programs. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds, and agency funds. The key distinction between trust and agency funds is that trust funds are subject to a trust agreement that affects the degree of management involvement and the length of time that the resources are held.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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Trust funds are used to account for the assets held by the District under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the District's own programs. The District operates no trust funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Such funds have no equity accounts since all assets are due to individuals or entities at some future time. The District's agency fund accounts for student body activities (ASB) and 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. 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 funds, 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 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.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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**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 changes in fund net position presents increases (revenues) and decreases (expenses) in net total 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. Generally, available is defined as collectible within 90 days. However, to achieve comparability of reporting among California districts and so as not to distort normal revenue patterns, with specific respect to reimbursement grants and corrections to State-aid apportionments, the California Department of Education has defined available for districts as collectible within one year. 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 revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period or when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed from the combined balance sheet and revenue is recognized.

Certain grants received before the eligibility requirements are met are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period are also recorded as unearned revenue.

**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, if measurable, and typically paid within 90 days. 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.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019

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### **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 held at June 30, 2019, 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.

### **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 and expenses in the fiduciary type funds when used.

### **Deferred Charges**

Deferred charges relate to the refunding of long-term debt obligations. In the government-wide and proprietary funds financial statements, costs of refunding (the difference between the reacquisition price and the net carrying value of the refunded debt) are capitalized and amortized over the life of the related debt as a component of interest expense using a method that approximates the effective interest method. In the governmental fund financial statements, these costs are reported as expenditures.

### **Capital Assets and Depreciation**

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 estimated fair market 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.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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### **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 columns 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 Obligations**

All payables, accrued liabilities, and long-term obligations are reported in the government-wide and proprietary fund financial statements. In the government-wide financial statements and in the proprietary fund type financial statements, premiums and discounts on issuance of long-term obligations are deferred and amortized over the life of the related debt as a component of interest expense using the straight-line method. In the governmental funds, premiums and discounts on issuance of long-term obligations are recognized as other financing sources and uses, respectively.

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 obligations of the 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 fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital 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, long-term obligations are reported as liabilities in the applicable governmental activities, 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.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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In governmental fund financial statements, bond premiums and discounts, as well as debt issuance costs are recognized in the current period. 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.

### **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 OPEB related items, and for pension 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 OPEB related items and for pension 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.

### **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.

### **Fund Balances - Governmental Funds**

As of June 30, 2019, 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.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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**Committed** - amounts that can be used only for specific purposes determined by a formal action of the governing board. The governing board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or other action as approved by the governing board. The Districts currently does not have any committed funds.

**Assigned** - amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District's adopted policy, only the governing board or 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 liabilities. 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 \$78,644,375.

### **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.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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### Property Tax

Secured property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on November 1 and February 1 and become delinquent on December 10 and April 10, respectively. Unsecured property taxes are payable in one installment on or before August 31. The County of Orange bills and collects the taxes on behalf of the District. Local property tax revenues are recorded when received.

### Change in Accounting Principles

In November 2016, the GASB issued Statement No. 83, *Certain Asset Retirement Obligations*. This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO.

The District has implemented the provisions of this Statement as of June 30, 2019.

In April 2018, the GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established.

This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses.



# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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For notes to financial statements related to debt, this Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt.

The District has implemented the provisions of this Statement as of June 30, 2019.

### **New Accounting Pronouncements**

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all State and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

The requirements of this Statement are effective for the reporting periods beginning after December 15, 2018. Early implementation is encouraged.

In June 2017, the GASB issued Statement No. 87, *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The requirements of this Statement are effective for the reporting periods beginning after December 15, 2019. Early implementation is encouraged.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged. The requirements of this Statement should be applied prospectively.

In August 2018, the GASB issued Statement 90, *Majority Equity Interests – An Amendment of GASB Statements No. 14 and No. 60*. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value.

For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit.

This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition.

The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged. The requirements of this Statement should be applied prospectively.

In May 2019, the GASB issued Statement No. 91, *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019

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A conduit debt obligation is defined as a debt instrument having all of the following characteristics:

- There are at least three parties involved: (1) an issuer, (2) a third-party obligor, and (3) a debt holder or a debt trustee.
- The issuer and the third-party obligor are not within the same financial reporting entity.
- The debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer.
- The third-party obligor or its agent, not the issuer, ultimately receives the proceeds from the debt issuance.
- The third-party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments).

All conduit debt obligations involve the issuer making a limited commitment. Some issuers extend additional commitments or voluntary commitments to support debt service in the event the third party is, or will be, unable to do so.

An issuer should not recognize a conduit debt obligation as a liability. However, an issuer should recognize a liability associated with an additional commitment or a voluntary commitment to support debt service if certain recognition criteria are met. As long as a conduit debt obligation is outstanding, an issuer that has made an additional commitment should evaluate at least annually whether those criteria are met. An issuer that has made only a limited commitment should evaluate whether those criteria are met when an event occurs that causes the issuer to reevaluate its willingness or ability to support the obligor's debt service through a voluntary commitment.

This Statement also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

Issuers should not report those arrangements as leases, nor should they recognize a liability for the related conduit debt obligations or a receivable for the payments related to those arrangements. In addition, the following provisions apply:

- If the title passes to the third-party obligor at the end of the arrangement, an issuer should not recognize a capital asset.
- If the title does not pass to the third-party obligor and the third party has exclusive use of the entire capital asset during the arrangement, the issuer should not recognize a capital asset until the arrangement ends.
- If the title does not pass to the third-party obligor and the third party has exclusive use of only portions of the capital asset during the arrangement, the issuer, at the inception of the arrangement, should recognize the entire capital asset and a deferred inflow of resources. The deferred inflow of resources should be reduced, and an inflow recognized, in a systematic and rational manner over the term of the arrangement.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

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This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

The requirements of this Statement are effective for the reporting periods beginning after December 15, 2020. Early implementation is encouraged.

**NOTE 2 - DEPOSITS AND INVESTMENTS**

**Summary of Deposits and Investments**

Deposits and investments as of June 30, 2019, are classified in the accompanying financial statements as follows:

Governmental activities	\$ 301,070,380
Fiduciary funds	2,610,955
Total Deposits and Investments	<u><u>\$ 303,681,335</u></u>

Deposits and investments as of June 30, 2019, consisted of the following:

Cash on hand and in banks	\$ 12,906,829
Cash in revolving	155,000
Investments	290,619,506
Total Deposits and Investments	<u><u>\$ 303,681,335</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.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2019

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**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 does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The District manages its exposure to interest rate risk by investing primarily in the Orange County Treasury Investment Pool and having the Pool purchase 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.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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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:

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Maturity Date/ Average Maturity in Days</u>
First American Treasury Obligations	\$ 1,512	19
Orange County Treasury Investment Pool	290,617,994	310
Total	<u>\$ 290,619,506</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. The investment in the First American Treasury Obligations has been rated Aaa-mf by Moody's Investor Service. The investment in the Orange County Treasury Investment Pool has been rated Aaa by Moody's Investor Service.

### **Concentration of Credit Risk**

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond the amount stipulated by the California Government Code. There were no investments in any one issuer that represent five percent (5%) or more of the total investments.

### **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 percent 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 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2019, the District's bank balance of \$13,223,307 was exposed to custodial credit risk because it was uninsured but collateralized with securities held by the pledging financial institution's trust department or agent, but not in the name of the District.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2019

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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.

Uncategorized - Investments in the Orange County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements are as follows at June 30, 2019:

Investment Type	Reported Amount	Fair Value Measurements Using		Total
		Level 1 Inputs	Uncategorized	
First American Treasury Obligations	\$ 1,512	\$ 1,512	\$ -	\$ 1,512
Orange County Treasury Investment Pool	290,617,994	-	290,617,994	290,617,994
Total	\$ 290,619,506	\$ 1,512	\$ 290,617,994	\$ 290,619,506

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2019

NOTE 4 - RECEIVABLES

Receivables at June 30, 2019, consisted of intergovernmental grants, entitlements, interest, and other local sources. All receivables are considered collectible in full.

	General Fund	Building Fund	Non-Major Governmental Funds	Internal Service Fund	Total Governmental Activities	Fiduciary Fund
Federal Government						
Categorical aid	\$ 6,361,080	\$ -	\$ 2,149,133	\$ -	\$ 8,510,213	\$ -
State Government						
Categorical aid	916,672	-	148,854	-	1,065,526	-
Lottery	1,362,425	-	-	-	1,362,425	-
Local Government						
Interest	157,447	157,135	150,068	56,682	521,332	-
Greater Anaheim SELPA	1,221,295	-	-	-	1,221,295	-
North Orange County ROP	840,108	-	-	-	840,108	-
Due from other LEAs	807,270	-	-	-	807,270	-
Other local sources	1,248,963	-	183,578	10,544	1,443,085	84,841
Total	<u>\$ 12,915,260</u>	<u>\$ 157,135</u>	<u>\$ 2,631,633</u>	<u>\$ 67,226</u>	<u>\$ 15,771,254</u>	<u>\$ 84,841</u>



ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the fiscal year-ended June 30, 2019, was as follows:

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019
<b>Governmental Activities</b>				
Capital Assets Not Being Depreciated				
Land	\$ 9,063,222	\$ -	\$ -	\$ 9,063,222
Construction in process	31,605,064	48,595,935	14,047,445	66,153,554
Total Capital Assets Not Being Depreciated	<u>40,668,286</u>	<u>48,595,935</u>	<u>14,047,445</u>	<u>75,216,776</u>
Capital Assets Being Depreciated				
Land improvements	23,789,825	-	502,388	23,287,437
Buildings and improvements	367,651,392	13,086,968	119,500	380,618,860
Furniture and equipment	14,375,434	2,555,795	802,973	16,128,256
Vehicles	11,900,061	1,006,670	352,013	12,554,718
Total Capital Assets Being Depreciated	<u>417,716,712</u>	<u>16,649,433</u>	<u>1,776,874</u>	<u>432,589,271</u>
Total Capital Assets	<u>458,384,998</u>	<u>65,245,368</u>	<u>15,824,319</u>	<u>507,806,047</u>
Less Accumulated Depreciation				
Land improvements	19,443,383	334,567	471,617	19,306,333
Buildings and improvements	130,052,948	8,338,933	119,500	138,272,381
Furniture and equipment	9,026,216	936,519	759,702	9,203,033
Vehicles	4,321,002	633,854	352,013	4,602,843
Total Accumulated Depreciation	<u>162,843,549</u>	<u>10,243,873</u>	<u>1,702,832</u>	<u>171,384,590</u>
Governmental Activities Capital Assets, Net	<u>\$ 295,541,449</u>	<u>\$ 55,001,495</u>	<u>\$ 14,121,487</u>	<u>\$ 336,421,457</u>

Depreciation expense was charged as a direct expense to governmental functions as follows:

<b>Governmental Activities</b>	
Instruction	\$ 6,453,639
School site administration	819,510
Home-to-school transportation	307,316
Food services	921,949
Data processing	102,439
All other general administration	512,194
Plant services	1,126,826
Total Depreciation Expenses Governmental Activities	<u>\$ 10,243,873</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 6 - 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, 2019, between major and non-major governmental funds are as follows:

Due To	Due From			Total
	General Fund	Building Fund	Non-Major Governmental Funds	
General Fund	\$ -	\$ 17,209	\$ 844,026	\$ 861,235
Building Fund	1,282	-	-	1,282
Non-Major Governmental Funds	1,506,853	-	-	1,506,853
Total	<u>\$ 1,508,135</u>	<u>\$ 17,209</u>	<u>\$ 844,026</u>	<u>\$ 2,369,370</u>

The balance of \$17,209 is due to the General Fund from the Building Fund for reimbursement of project costs.

A balance of \$843,439 is due to the General Fund from the Cafeteria Non-Major Governmental Fund for repayment of payroll related costs and supplies.

A balance of \$587 is due to the General Fund from the Capital Facilities Non-Major Governmental Fund for reimbursement of project costs.

The balance of \$1,282 is due to the Building Fund from the General Fund for reimbursement of project costs.

The balance of \$1,506,853 is due to the Capital Facilities Non-Major Governmental Fund from the General Fund for reimbursement of project costs.

**Operating Transfers**

Interfund transfers for the year ended June 30, 2019, consisted of the following:

The Capital Facilities Non-Major Governmental Fund transferred to the Special Reserve Non-Major Governmental Fund for Capital Outlay Projects to pay debt service payments for the certificates of participation.

\$ 1,895,538

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 7 - ACCOUNTS PAYABLE

Accounts payable at June 30, 2019, consisted of the following:

	General Fund	Building Fund	Non-Major Governmental Funds	Internal Service Fund	Total Governmental Activities	Fiduciary Fund
Accrued payroll and benefits	\$ 6,805,745	\$ 21,815	\$ -	\$ -	\$ 6,827,560	\$ -
LCFF apportionment	1,222,109	-	-	-	1,222,109	-
Books and supplies	800,840	2,933,543	114,435	-	3,848,818	-
Services	2,405,309	1,468,578	167,159	1,618,873	5,659,919	-
Construction	321,343	5,033,608	4,503,070	-	9,858,021	-
Greater Anaheim SELPA	69,234	-	-	-	69,234	-
North Orange County ROP	1,569,269	-	-	-	1,569,269	-
Orange County Department of Education	129,845	-	-	-	129,845	-
Other	109,664	-	7,716	1,845	119,225	27,194
Total	<u>\$ 13,433,358</u>	<u>\$ 9,457,544</u>	<u>\$ 4,792,380</u>	<u>\$ 1,620,718</u>	<u>\$ 29,304,000</u>	<u>\$ 27,194</u>

NOTE 8 - UNEARNED REVENUES

Unearned revenues at June 30, 2019, consisted of the following:

	General Fund	Non-Major Governmental Funds	Total Governmental Activities
Federal financial assistance	\$ 670,331	\$ -	\$ 670,331
State categorical aid	79,054	-	79,054
Other local	453,545	125,395	578,940
Total	<u>\$ 1,202,930</u>	<u>\$ 125,395</u>	<u>\$ 1,328,325</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

NOTE 9 - LONG-TERM OBLIGATIONS

Summary

The changes in the District's long-term obligations during the year consisted of the following:

	Balance July 1, 2018	Additions	Deductions	Balance June 30, 2019	Due in One Year
General obligation bonds	\$ 208,275,371	\$ 831,091	\$ 5,965,000	\$ 203,141,462	\$ 13,635,000
Premium on issuance	15,036,555	-	1,452,337	13,584,218	-
Certificates of participation	38,605,000	-	5,545,000	33,060,000	660,000
Premium on issuance	1,823,872	-	81,061	1,742,811	-
Property and liability	378,000	654,991	674,991	358,000	-
Compensated absences	2,012,442	-	128,585	1,883,857	-
Capital leases	3,287,089	155,363	413,524	3,028,928	487,019
Supplemental early retirement plan	9,397,928	-	3,121,019	6,276,909	3,121,019
Net other postemployment benefits (OPEB) liability	111,258,050	11,578,167	17,381,719	105,454,498	-
	<u>\$ 390,074,307</u>	<u>\$ 13,219,612</u>	<u>\$ 34,763,236</u>	<u>\$ 368,530,683</u>	<u>\$ 17,903,038</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 and the Capital Facilities Fund. Payments for the property and liability, capital leases and supplemental early retirement plan are made by the General Fund. The compensated absences will be paid by the fund for which the employee worked. Net other postemployment benefits (OPEB) liability is paid by the Self-Insurance Fund.

General Obligation Bonds

The outstanding general obligation bonded debt is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Bonds			Bonds Outstanding June 30, 2019
				Outstanding July 1, 2018	Accreted	Redeemed	
6/6/02	8/1/26	3.00 - 5.70%	\$ 91,999,603	\$ 5,315,028	\$ 307,235	\$ -	\$ 5,622,263
12/5/03	8/1/28	2.00 - 5.54%	26,999,352	7,620,343	523,856	-	8,144,199
10/11/12	8/1/27	2.50 - 5.00%	21,225,000	16,865,000	-	1,000,000	15,865,000
5/7/15	8/1/40	3.25 - 5.00%	63,455,000	47,045,000	-	-	47,045,000
5/7/15	8/1/25	5.00%	57,455,000	48,430,000	-	4,965,000	43,465,000
4/5/18	8/1/43	3.25 - 5.00%	83,000,000	83,000,000	-	-	83,000,000
			<u>\$ 344,133,955</u>	<u>\$ 208,275,371</u>	<u>\$ 831,091</u>	<u>\$ 5,965,000</u>	<u>\$ 203,141,462</u>

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019

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### **2002 General Obligation Bonds, Series A**

On June 6, 2002, the District issued \$91,999,603 aggregate original principal amount of 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 percent. 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, 2019, the principal balance outstanding (including accreted interest to date) was \$5,622,263 and unamortized premium was \$660,188.

### **2003 General Obligation Bonds, Series B**

On December 5, 2003, the District issued the \$26,999,352 aggregate original principal amount of 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 percent.

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, 2019, the principal balance outstanding (including accreted interest to date) was \$8,144,199.

### **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 percent. Proceeds from the bonds were be used to advance refund the District's outstanding 2003 General Obligation Bonds, Series B current interest bonds, with prepayment occurring August 1, 2013.

As of June 30, 2019, the principal balance outstanding was \$15,865,000, and unamortized premium was \$1,120,742.

### **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 percent. 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, 2019, the principal balance outstanding was \$47,045,000 and unamortized premium was \$2,436,115.

### **2015 General Obligation Refunding Bonds**

On May 7, 2015, the District issued the 2015 General Obligation Refunding Bonds in the amount of \$57,455,000. The bonds mature through August 1, 2025, and with an interest rate of 5.00 percent.

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. As of June 30, 2019, the principal balance of \$43,465,000 remained outstanding and unamortized premium and deferred charges on refunding were \$5,554,935 and \$1,071,478, respectively.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

**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 percent. 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, 2019, the principal balance outstanding was \$83,000,000 and unamortized premium was \$3,812,238.

**Debt Service Requirements to Maturity**

The General Obligation Bonds mature through 2044 as follows:

Fiscal Year June 30,	Principal Including Accreted Interest to Date	Accreted Interest	Current Interest to Maturity	Total
2020	\$ 13,635,000	\$ -	\$ 7,738,588	\$ 21,373,588
2021	11,415,000	-	7,112,338	18,527,338
2022	9,705,000	-	6,584,338	16,289,338
2023	10,005,000	-	6,091,588	16,096,588
2024	9,230,000	-	5,617,363	14,847,363
2025-2029	49,846,462	9,843,538	22,210,166	81,900,166
2030-2034	23,475,000	-	16,724,569	40,199,569
2035-2039	34,210,000	-	11,425,171	45,635,171
2040-2044	41,620,000	-	3,888,736	45,508,736
Total	<u>\$ 203,141,462</u>	<u>\$ 9,843,538</u>	<u>\$ 87,392,857</u>	<u>\$ 300,377,857</u>

**Certificates of Participation**

The outstanding certificate of participation debt is as follows:

Issue Date	Maturity Date	Interest Rate	Original Issue	Outstanding July 1, 2018	Redeemed	Outstanding June 30, 2019
12/23/03	12/23/18	-	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ -
1/11/17	9/1/41	3.00-5.00%	34,595,000	33,605,000	545,000	33,060,000
				<u>\$ 38,605,000</u>	<u>\$ 5,545,000</u>	<u>\$ 33,060,000</u>

**2003 Qualified Zone Academy Bond Certificates of Participation**

On December 23, 2003, the District issued \$5,000,000 of Qualified Zone Academy Bond Program (QZAB) certificates of participation. The QZAB certificates represent interest free financing for the District. Owners of the QZAB certificates receive a Federal tax credit in lieu of charging the District interest on the certificates. The certificates mature on December 23, 2018. At June 30, 2019, the QZAB certificates were fully defeased.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2019

**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 percent, and the certificates of participation mature through September 1, 2041. At June 30, 2019, the principal balance outstanding was \$33,060,000 and unamortized premium was \$1,742,811.

**Debt Service Requirements to Maturity**

The certificates of participation mature through 2042 as follows:

Fiscal Year June 30,	Principal	Current Interest to Maturity	Total
2020	\$ 660,000	\$ 1,280,656	\$ 1,940,656
2021	795,000	1,244,281	2,039,281
2022	935,000	1,201,031	2,136,031
2023	1,090,000	1,150,406	2,240,406
2024	1,260,000	1,091,656	2,351,656
2025-2029	9,340,000	4,255,931	13,595,931
2030-2034	10,805,000	2,125,042	12,930,042
2035-2039	5,730,000	849,169	6,579,169
2040-2042	2,445,000	133,263	2,578,263
Total	<u>\$ 33,060,000</u>	<u>\$ 13,331,435</u>	<u>\$ 46,391,435</u>

**Property and Liability**

The District has a property and liability program balance of \$358,000 at June 30, 2019.

**Compensated Absences**

Compensated absences (unpaid employee vacation) for the District at June 30, 2019, amounted to \$1,883,857.

**Capital Lease**

The District has entered into an agreement to lease vehicles and pool covers. Such agreements are, in substance, purchases (capital leases) and are reported as capital lease obligations. The District's liability on the lease agreements with option to purchase are summarized below:

Balance, July 1, 2018	\$ 3,705,201
Additions	155,363
Payments	(497,233)
Balance, June 30, 2019	<u>\$ 3,363,331</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2019

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The capital lease has minimum lease payments as follows:

Year Ending June 30,	Lease Payment
2020	\$ 560,790
2021	442,735
2022	393,301
2023	393,301
2024	393,301
2025-2027	1,179,903
Total	<u>3,363,331</u>
Less: Amount Representing Interest	334,403
Present Value of Minimum Lease Payments	<u><u>\$ 3,028,928</u></u>

**Supplemental Early Retirement Plan (SERP)**

During the 2014-2015, 2015-2016, 2016-2017, and 2017-2018 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.

Future annuity payments are as follows:

Year Ending June 30,	Amount
2020	\$ 3,121,019
2021	1,577,945
2022	1,577,945
Total	<u><u>\$ 6,276,909</u></u>



ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2019

**Net Other Postemployment Benefit (OPEB) Liability**

For the fiscal year ended June 30, 2019, the District reported net OPEB liability, deferred outflows of resources, deferred inflows of resources, and OPEB expense for the following plans:

OPEB Plan	Net OPEB Liability	Deferred Outflows of Resources	Deferred Inflows of Resources	OPEB Expense
District Plan	\$ 103,637,631	\$ 5,041,889	\$ 11,679,756	\$ 1,104,976
Medicare Premium Payment (MPP) Program	1,816,867	-	-	(270,661)
Total	<u>\$ 105,454,498</u>	<u>\$ 5,041,889</u>	<u>\$ 11,679,756</u>	<u>\$ 834,315</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, 2018, valuation date, the Plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits payments	617
Active employees	2,585
	<u>3,202</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 is 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 fiscal year 2018-2019, the District paid \$3,786,266 in benefits.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019

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### Total OPEB Liability of the District

The District's total OPEB liability of \$103,637,631 was measured as of June 30, 2019 and the total OPEB liability was determined by an actuarial valuation as of July 1, 2018.

#### *Actuarial Assumptions*

The total OPEB liability in the June 30, 2019 actuarial valuation was determined using the following assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00 percent
Salary increases	4.00 percent, average, including inflation
Discount rate	3.13 percent
Healthcare cost trend rates	6.00 percent

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

Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males or Females, as appropriate, without projection.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actual experience study for the period July 1, 2016 to June 30, 2018.

### Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2018	\$ 109,170,522
Service cost	2,408,818
Interest	3,417,335
Difference between expected and actual experience in the measurement of the total OPEB liability	(13,324,792)
Changes of assumptions	5,752,014
Benefit payments	(3,786,266)
Net change in total OPEB liability	(5,532,891)
Balance at June 30, 2019	\$ 103,637,631

Changes of assumptions reflect a change in the discount rate from 3.62 percent in 2018 to 3.13 percent in 2019.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

*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 (2.13%)	\$ 115,474,478
Current discount rate (3.13%)	103,637,631
1% increase (4.13%)	93,088,491

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates*

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percent lower or higher than the current healthcare costs trend rates:

Healthcare Cost Trend Rates	Total OPEB Liability
1% decrease (5.0%)	\$ 91,618,176
Current healthcare cost trend rate (6.0%)	103,637,631
1% increase (7.0%)	117,925,647

**OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources related to OPEB**

For the year ended June 30, 2019, the District recognized OPEB expense of \$1,104,976. At June 30, 2019 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
Difference between expected and actual experience in the measurement of the total OPEB liability	\$ -	\$ 11,679,756
Changes of assumptions	5,041,889	-
Total	<u>\$ 5,041,889</u>	<u>\$ 11,679,756</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2019

Amounts reported as 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
2020	\$ (934,911)
2021	(934,911)
2022	(934,911)
2023	(934,911)
2024	(934,911)
Thereafter	(1,963,312)
	<u>\$ (6,637,867)</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, 2017 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, benefit payments 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.

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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**Net OPEB Liability and OPEB Expense**

At June 30, 2019, the District reported a liability of \$1,816,867 for its proportionate share of the net OPEB liability for the MPP Program. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2017. 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, 2018 and June 30, 2017, respectively, was 0.4747 percent, and 0.4962 percent, resulting in a net decrease in the proportionate share of 0.0215 percent.

For the year ended June 30, 2019, the District recognized OPEB expense of \$(270,661).

**Actuarial Methods and Assumptions**

The June 30, 2018 total OPEB liability was determined by applying update procedures to the financial reporting actuarial valuation as of June 30, 2017, and rolling forward the total OPEB liability to June 30, 2018, using the assumptions listed in the following table:

Measurement Date	June 30, 2018	June 30, 2017
Valuation Date	June 30, 2017	June 30, 2016
Experience Study	July 1, 2010 through June 30, 2015	July 1, 2010 through June 30, 2015
Actuarial Cost Method	Entry age normal	Entry age normal
Investment Rate of Return	3.87%	3.58%
Medicare Part A Premium Cost Trend Rate	3.70%	3.70%
Medicare Part B Premium Cost Trend Rate	4.10%	4.10%

For the valuation as of June 30, 2017, 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 our members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) 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 459 or an average of 0.27 percent of the potentially eligible population (171,593).

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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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, 2018, were to manage differences between estimated and actual amounts to be paid and were invested in the Surplus Money Investment Fund, which is a pooled investment program administered by the State Treasurer.

**Discount Rate**

The discount rate used to measure the total OPEB liability as of June 30, 2018, is 3.87 percent. The MPP Program is funded on a pay-as-you-go basis as described in Note 1, and under the pay-as-you-go method, the OPEB Plan's fiduciary net position was not projected to be sufficient to make projected future benefit payments. Therefore, a discount rate of 3.87 percent, which is the Bond Buyer 20-Bond GO Index from Bondbuyer.com as of June 30, 2018, was applied to all periods of projected benefit payments to measure the total OPEB liability. The discount rate increased 0.29 percent from 3.58 percent as of June 30, 2017.

*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 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 OPEB Liability
1% decrease (2.87%)	\$ 2,009,546
Current discount rate (3.87%)	1,816,867
1% increase (4.87%)	1,642,892

*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 current Medicare costs trend rates, as well as what the net pension 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 Rate	Net OPEB Liability
1% decrease (2.7% Part A and 3.1% Part B)	\$ 1,656,800
Current Medicare costs trend rate (3.7% Part A and 4.1% Part B)	1,816,867
1% increase (4.7% Part A and 5.1% Part B)	1,989,017

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2019

NOTE 10 - FUND BALANCES

Fund balances are composed of the following elements:

	General Fund	Building Fund	Non-Major Governmental Funds	Total
Nonspendable				
Revolving cash	\$ 155,000	\$ -	\$ -	\$ 155,000
Stores inventories	659,545	-	132,437	791,982
Total Nonspendable	814,545	-	132,437	946,982
Restricted				
Legally restricted programs	11,753,454	-	-	11,753,454
Nutrition services	-	-	8,085,606	8,085,606
Capital projects	-	70,308,586	41,650,546	111,959,132
Debt services	-	-	19,218,674	19,218,674
Total Restricted	11,753,454	70,308,586	68,954,826	151,016,866
Assigned				
School site discretionary carryover	291,652	-	-	291,652
Potential AFSCME settlement	386,745	-	-	386,745
CTE facility project	439,019	-	-	439,019
2017-18 one-time discretionary funds	841,888	-	-	841,888
Loara and Cypress pools	2,400,000	-	-	2,400,000
Supplemental and concentration carryover	4,002,343	-	-	4,002,343
Additional three percent reserve	11,615,920	-	-	11,615,920
Textbook reserve	20,155,901	-	-	20,155,901
Deferred maintenance	5,870,975	-	-	5,870,975
Total Assigned	46,004,443	-	-	46,004,443
Unassigned				
Reserve for economic uncertainties	11,615,920	-	-	11,615,920
Remaining unassigned	47,790,571	-	-	47,790,571
Total Unassigned	59,406,491	-	-	59,406,491
Total	\$ 117,978,933	\$ 70,308,586	\$ 69,087,263	\$ 257,374,782

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

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NOTE 11 - 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 Funds. The purpose of the Self-Insurance Funds 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 relate to the period prior to 1997-1998.

The District participates in the Southern California Regional Liability Excess Fund for property and liability coverage. Refer to Note 14 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, 2017 to June 30, 2019:

	Workers' Compensation	Health and Welfare	Total
Liability Balance, July 1, 2017	\$ 411,766	\$ 3,780,407	\$ 4,192,173
Claims and changes in estimates	160,376	33,440,810	33,601,186
Claims payments	(112,326)	(31,260,590)	(31,372,916)
Liability Balance, July 1, 2018	459,816	5,960,627	6,420,443
Claims and changes in estimates	165,776	44,651,167	44,816,943
Claims payments	(128,412)	(44,574,698)	(44,703,110)
Liability Balance, June 30, 2019	<u>\$ 497,180</u>	<u>\$ 6,037,096</u>	<u>\$ 6,534,276</u>
Assets available to pay claims at June 30, 2019	<u>\$ 748,998</u>	<u>\$ 28,877,510</u>	<u>\$ 29,626,508</u>



ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2019

NOTE 12 - 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, 2019, the District reported net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense for each of the above plans as follows:

Pension Plan	Collective Net Pension Liability	Collective Deferred Outflows of Resources	Collective Deferred Inflows of Resources	Collective Pension Expense
CalSTRS	\$ 243,050,018	\$ 65,563,142	\$ 36,827,805	\$ 24,651,604
CalPERS	119,650,838	32,184,287	5,255,201	19,985,266
Total	\$ 362,700,856	\$ 97,747,429	\$ 42,083,006	\$ 44,636,870

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, 2017, 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 percent of final compensation for each year of credited service.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2019

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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, 2019, are summarized as follows:

	STRP Defined Benefit Program	
	On or before	On or after
Hire date	December 31, 2012	January 1, 2013
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	16.28%	16.28%
Required State contribution rate	9.828%	9.828%

**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 percent of applicable member earnings phased over a seven-year period. The contribution rates for each plan for the year ended June 30, 2019, are presented above and the District's total contributions were \$24,717,866.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2019

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

At June 30, 2019, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related state support and the total portion of the net pension liability that was associated with the District were as follows:

Total Net Pension Liability, Including State Share:

District's proportionate share of net pension liability	\$ 243,050,018
State's proportionate share of the net pension liability associated with the District	139,157,502
Total	<u>\$ 382,207,520</u>

The net pension liability was measured as of June 30, 2018. 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, 2018 and June 30, 2017, respectively, was 0.2645 percent and 0.2741 percent, resulting in a net decrease in the proportionate share of 0.0096 percent.

For the year ended June 30, 2019, the District recognized pension expense of \$24,651,604. In addition, the District recognized pension expense and revenue of \$16,347,869 for support provided by the State. At June 30, 2019, 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	\$ 24,717,866	\$ -
Net change in proportionate share of net pension liability	2,333,112	23,938,408
Differences between projected and actual earnings on pension plan investments	-	9,358,961
Differences between expected and actual experience in the measurement of the total pension liability	753,689	3,530,436
Changes of assumptions	37,758,475	-
Total	<u>\$ 65,563,142</u>	<u>\$ 36,827,805</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2019

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/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2020	\$ 2,032,094
2021	(1,474,541)
2022	(7,851,804)
2023	(2,064,710)
Total	<u>\$ (9,358,961)</u>

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is seven years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2020	\$ 2,464,717
2021	2,464,717
2022	2,464,717
2023	2,184,181
2024	4,921,011
Thereafter	(1,122,911)
Total	<u>\$ 13,376,432</u>

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019

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### 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, 2017 and rolling forward the total pension liability to June 30, 2018. The financial reporting actuarial valuation as of June 30, 2017, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2017
Measurement date	June 30, 2018
Experience study	July 1, 2010 through June 30, 2015
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 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2016) 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 (Pension Consulting Alliance-PCA) as an input to the process. The actuarial investment rate of return assumption was adopted by the board in February 2017 in conjunction with the most recent experience study. For each future valuation, CalSTRS consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometrically-linked real rates of return and the assumed asset allocation for each major asset class for the year ended June 30, 2018, are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term Expected Real Rate of Return
Global equity	47%	6.30%
Fixed income	12%	0.30%
Real estate	13%	5.20%
Private equity	13%	9.30%
Absolute Return/Risk Mitigating Strategies	9%	2.90%
Inflation sensitive	4%	3.80%
Cash/liquidity	2%	-1.00%

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

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**Discount Rate**

The discount rate used to measure the total pension liability was 7.10 percent. 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 (7.10 percent) and assuming 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:

<u>Discount Rate</u>	<u>Net Pension Liability</u>
1% decrease (6.10%)	\$ 356,039,834
Current discount rate (7.10%)	243,050,018
1% increase (8.10%)	149,370,496

**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, 2017 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>.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2019

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**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, 2019, are summarized as follows:

	School Employer Pool (CalPERS)	
	On or before December 31, 2012	On or after January 1, 2013
Hire date	December 31, 2012	January 1, 2013
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%	7.00%
Required employer contribution rate	18.062%	18.062%

**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 the 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, 2019, are presented above and the total District contributions were \$11,412,402.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2019

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

As of June 30, 2019, the District reported net pension liabilities for its proportionate share of the CalPERS net pension liability totaling \$119,650,838. The net pension liability was measured as of June 30, 2018. 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, 2018 and June 30, 2017, respectively, was 0.4487 percent and 0.4720 percent, resulting in a net decrease in the proportionate share of 0.0233 percent.

For the year ended June 30, 2019, the District recognized pension expense of \$19,985,266. At June 30, 2019, 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	\$ 11,412,402	\$ -
Net change in proportionate share of net pension liability	-	5,255,201
Differences between projected and actual earnings on pension plan investments	981,405	-
Differences between expected and actual experience in the measurement of the total pension liability	7,843,871	-
Changes of assumptions	11,946,609	-
Total	<u>\$ 32,184,287</u>	<u>\$ 5,255,201</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/(inflows) of resources related to the difference between projected and actual earnings on pension plan investments will be amortized over a closed five-year period and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2020	\$ 3,569,587
2021	853,635
2022	(2,735,587)
2023	(706,230)
Total	<u>\$ 981,405</u>



ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

The deferred outflows/(inflows) of resources related to the net change in proportionate share of net pension liability, the differences between expected and actual experience in the measurement of the total pension liability, and changes of assumptions will be amortized over the Expected Average Remaining Service Life (EARSL) of all members that are provided benefits (active, inactive, and retirees) as of the beginning of the measurement period. The EARSL for the measurement period is 4.0 years and will be recognized in pension expense as follows:

Year Ended June 30,	Deferred Outflows/(Inflows) of Resources
2020	\$ 6,613,865
2021	6,443,634
2022	1,477,780
Total	<u>\$ 14,535,279</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, 2017 and rolling forward the total pension liability to June 30, 2018. The financial reporting actuarial valuation as of June 30, 2017, used the following methods and assumptions, applied to all prior periods included in the measurement:

Valuation date	June 30, 2017
Measurement date	June 30, 2018
Experience study	July 1, 1997 through June 30, 2015
Actuarial cost method	Entry age normal
Discount rate	7.15%
Investment rate of return	7.15%
Consumer price inflation	2.50%
Wage growth	Varies by entry age and service

The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90 percent of scale MP-2016.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2019

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first ten years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses. 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	50%	5.98%
Fixed income	28%	2.62%
Inflation assets	0%	1.81%
Private equity	8%	7.23%
Real assets	13%	4.93%
Liquidity	1%	-0.92%

**Discount Rate**

The discount rate used to measure the total pension liability was 7.15 percent. 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. 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 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 (6.15%)	\$ 174,205,898
Current discount rate (7.15%)	119,650,838
1% increase (8.15%)	74,389,606

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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### **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 percent of an employee's gross earnings. An employee is required to contribute 6.2 percent 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 \$12,843,367 (9.828 percent 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.

Senate Bill 90 (Chapter 33, Statutes of 2019), which was signed by the Governor on June 27, 2019, appropriated for an additional 2018–2019 contribution on behalf of school employers of \$2.246 billion for CalSTRS and \$904 million for CalPERS. A proportionate share of these contributions has been recorded in these financial statements. On-behalf payments related to these additional contributions have been excluded from the calculation of available reserves and have not been included in the budgeted amounts reported in the *General Fund – Budgetary Comparison Schedule*.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019

### NOTE 13 - COMMITMENTS AND CONTINGENCIES

As of June 30, 2019, the District had the following commitments with respect to the unfinished capital projects.

<u>Capital Projects</u>	<u>Remaining Construction Commitment</u>	<u>Expected Date of Completion</u>
Anaheim High School - Security Fencing	\$ 239,000	July 2019
Lexington Junior High School - Relocatable Buildings	73,031	August 2019
Savanna High School - Underground Abatement	104,259	August 2019
Western High School - Parking Lot Improvements	2,047,933	August 2019
Districtwide - Classroom Repairs - Painting	71,500	August 2019
Districtwide - Classroom Repairs - Abatement	3,965	August 2019
Districtwide - Classroom Repairs - Polished Concrete	89,000	August 2019
District Office - Roof Replacement	1,415,215	September 2019
Cypress High School - Site Improvements	1,870,558	October 2019
Kennedy High School - Site Improvements	1,229,790	October 2019
Anaheim High School - Aquatic Center	6,456,786	November 2019
Oxford Academy - New Construction & Modernization	1,656,319	November 2019
Ball Junior High School - Parking Lot Improvements	1,030,914	November 2019
Districtwide - Prop 39 VFD Pool Pump Installation	149,087	December 2019
Savanna High School - Modernization Inc. 3 & 4	11,999,339	January 2020
Dale Junior High School / Polaris - New Construction & Modernization	45,096,480	March 2021
	<u>\$ 73,533,176</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, 2019.

### Litigation

The District is involved in various litigations 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, 2019.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

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### **NOTE 14 - PARTICIPATION IN JOINT POWERS AGENCIES AND PUBLIC ENTITY RISK POOLS**

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

During the year-ended June 30, 2019, the District made payments of \$7,939,038 and \$1,630,346 to NOCROP and SCRLEF, respectively, for services rendered and pass-through funds.

### **NOTE 15 – SUBSEQUENT EVENTS**

#### **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 percent. 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.



**REQUIRED SUPPLEMENTARY INFORMATION**

ANAHEIM UNION HIGH SCHOOL DISTRICT

GENERAL FUND  
 BUDGETARY COMPARISON SCHEDULE  
 FOR THE YEAR-ENDED JUNE 30, 2019

	Budgeted Amounts		Actual (GAAP Basis)	Variances -
	Original	Final		Positive
				(Negative)
			Final	
			to Actual	
<b>REVENUES</b>				
Local Control Funding Formula	\$ 322,411,877	\$ 324,035,773	\$ 324,035,773	\$ -
Federal sources	20,626,956	22,542,952	20,718,715	(1,824,237)
Other State sources	53,735,614	52,907,211	66,039,459	13,132,248
Other local sources	9,127,667	11,152,931	11,296,812	143,881
<b>Total Revenues</b> <sup>1</sup>	<b>405,902,114</b>	<b>410,638,867</b>	<b>422,090,759</b>	<b>11,451,892</b>
<b>EXPENDITURES</b>				
Current				
Certificated salaries	156,881,180	156,381,502	156,205,377	176,125
Classified salaries	56,673,996	59,484,179	59,446,882	37,297
Employee benefits	114,510,140	114,449,585	127,777,614	(13,328,029)
Books and supplies	23,530,939	16,133,054	13,143,182	2,989,872
Services and operating expenditures	38,816,973	28,723,781	25,616,066	3,107,715
Other outgo	6,834,141	9,655,480	13,470,517	(3,815,037)
Capital outlay	6,736,781	4,482,660	4,374,826	107,834
<b>Total Expenditures</b> <sup>1</sup>	<b>403,984,150</b>	<b>389,310,241</b>	<b>400,034,464</b>	<b>(10,724,223)</b>
<b>Excess of Revenues Over Expenditures</b>	<b>1,917,964</b>	<b>21,328,626</b>	<b>22,056,295</b>	<b>727,669</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Other sources - proceeds from a capital lease	-	155,362	155,363	-
Transfers out	(1,500,000)	(1,500,000)	-	1,500,000
<b>Net Financing Sources (Uses)</b>	<b>(1,500,000)</b>	<b>(1,344,638)</b>	<b>155,363</b>	<b>1,500,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>417,964</b>	<b>19,983,988</b>	<b>22,211,658</b>	<b>2,227,669</b>
<b>Fund Balance - Beginning</b>	<b>95,767,275</b>	<b>95,767,275</b>	<b>95,767,275</b>	<b>-</b>
<b>Fund Balance - Ending</b>	<b>\$ 96,185,239</b>	<b>\$ 115,751,263</b>	<b>\$ 117,978,933</b>	<b>\$ 2,227,669</b>

<sup>1</sup> 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, are not included in the original and final General Fund budgets. On behalf payments of \$13,399,060 relating to Senate Bill 90 are included in the actual revenues and expenditures but have not been included in the budgeted amounts.

See accompanying note to required supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY  
AND RELATED RATIOS  
FOR THE YEAR ENDED JUNE 30, 2019

	2019	2018
<b>Total OPEB Liability</b>		
Service cost	\$ 2,408,818	\$ 2,659,508
Interest	3,417,335	3,773,411
Difference between expected and actual experience in the measurement of the total OPEB liability	(13,324,792)	-
Changes of assumptions	5,752,014	-
Benefit payments	(3,786,266)	(2,974,091)
<b>Net change in total OPEB liability</b>	<b>(5,532,891)</b>	<b>3,458,828</b>
<b>Total OPEB liability - beginning</b>	<b>109,170,522</b>	<b>105,711,694</b>
<b>Total OPEB liability - ending (a)</b>	<b>\$ 103,637,631</b>	<b>\$ 109,170,522</b>
<b>Covered payroll</b>	<b>N/A <sup>1</sup></b>	<b>N/A <sup>1</sup></b>
<b>District's total OPEB liability as a percentage of covered payroll</b>	<b>N/A <sup>1</sup></b>	<b>N/A <sup>1</sup></b>

<sup>1</sup> The District's OPEB Plan is not administered through a trust and contributions are not made based on a measure of pay. Therefore, no measure of payroll is presented.

*Note:* In the Future, as data become available, ten years of information will be presented.

See accompanying note to required supplementary information.



ANAHEIM UNION HIGH SCHOOL DISTRICT

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET  
 OPEB LIABILITY – MPP PROGRAM  
 FOR THE YEAR ENDED JUNE 30, 2019

Year ended June 30,	2019	2018
District's proportion of the net OPEB liability	0.4747%	0.4962%
District's proportionate share of the net OPEB liability	\$ 1,816,867	\$ 2,087,528
District's covered-employee payroll	N/A <sup>1</sup>	N/A <sup>1</sup>
District's proportionate share of the net OPEB liability as a percentage of it's covered-employee payroll	N/A <sup>1</sup>	N/A <sup>1</sup>
Plan fiduciary net position as a percentage of the total OPEB liability	-0.40%	0.01%

<sup>1</sup> As of June 30, 2012, active members are no longer eligible for future enrollment in the MPP Program; therefore, the covered payroll disclosure is not applicable.

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

See accompanying note to required supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET  
PENSION LIABILITY  
FOR THE YEAR-ENDED JUNE 30, 2019

	<u>2019</u>	<u>2018</u>
<b>CalSTRS</b>		
District's proportion of the net pension liability	<u>0.2645%</u>	<u>0.2741%</u>
District's proportionate share of the net pension liability	\$ 243,050,018	\$ 253,465,278
State's proportionate share of the net pension liability associated with the District	139,157,502	149,947,918
Total	<u>\$ 382,207,520</u>	<u>\$ 403,413,196</u>
District's covered - employee payroll	<u>\$ 142,788,683</u>	<u>\$ 146,765,787</u>
District's proportionate share of the net pension liability as a percentage of its covered - employee payroll	<u>170.22%</u>	<u>172.70%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>71%</u>	<u>69%</u>
<b>CalPERS</b>		
District's proportion of the net pension liability	<u>0.4487%</u>	<u>0.4720%</u>
District's proportionate share of the net pension liability	<u>\$ 119,650,838</u>	<u>\$ 112,690,488</u>
District's covered - employee payroll	<u>\$ 55,201,623</u>	<u>\$ 60,547,264</u>
District's proportionate share of the net pension liability as a percentage of its covered - employee payroll	<u>216.75%</u>	<u>186.12%</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>71%</u>	<u>72%</u>

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

See accompanying note to required supplementary information.

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<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>0.2893%</u>	<u>0.3109%</u>	<u>0.3034%</u>
<u>\$ 233,962,152</u>	<u>\$ 209,282,863</u>	<u>\$ 177,288,550</u>
<u>133,190,479</u>	<u>110,687,564</u>	<u>107,054,481</u>
<u><u>\$ 367,152,631</u></u>	<u><u>\$ 319,970,427</u></u>	<u><u>\$ 284,343,031</u></u>
<u>\$ 155,056,682</u>	<u>\$ 140,928,288</u>	<u>\$ 136,384,781</u>
<u>150.89%</u>	<u>148.50%</u>	<u>129.99%</u>
<u>70%</u>	<u>74%</u>	<u>77%</u>
<u>0.4928%</u>	<u>0.4998%</u>	<u>0.5010%</u>
<u>\$ 97,336,612</u>	<u>\$ 73,663,959</u>	<u>\$ 56,879,614</u>
<u>\$ 60,359,787</u>	<u>\$ 54,558,219</u>	<u>\$ 52,325,387</u>
<u>161.26%</u>	<u>135.02%</u>	<u>108.70%</u>
<u>74%</u>	<u>79%</u>	<u>83%</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

SCHEDULE OF DISTRICT CONTRIBUTIONS  
FOR THE YEAR-ENDED JUNE 30, 2019

	2019	2018
<b>CalSTRS</b>		
Contractually required contribution	\$ 24,717,866	\$ 20,604,407
Contributions in relation to the contractually required contribution	24,717,866	20,604,407
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered - employee payroll	<u>\$ 151,829,644</u>	<u>\$ 142,788,683</u>
Contributions as a percentage of covered - employee payroll	<u>16.28%</u>	<u>14.43%</u>
<b>CalPERS</b>		
Contractually required contribution	\$ 11,412,402	\$ 8,573,364
Contributions in relation to the contractually required contribution	11,412,402	8,573,364
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>
District's covered - employee payroll	<u>\$ 63,184,597</u>	<u>\$ 55,201,623</u>
Contributions as a percentage of covered - employee payroll	<u>18.062%</u>	<u>15.531%</u>

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

See accompanying note to required supplementary information.

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2017	2016	2015
\$ 18,463,136	\$ 16,637,582	\$ 12,514,432
18,463,136	16,637,582	12,514,432
\$ -	\$ -	\$ -
\$ 146,765,787	\$ 155,056,682	\$ 140,928,288
12.58%	10.73%	8.88%

\$ 8,408,804	\$ 7,150,824	\$ 6,422,048
8,408,804	7,150,824	6,422,048
\$ -	\$ -	\$ -
\$ 60,547,264	\$ 60,359,787	\$ 54,558,219
13.888%	11.847%	11.771%

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTE TO REQUIRED SUPPLEMENTARY INFORMATION  
 JUNE 30, 2019

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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 State 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.

At June 30, 2019, the District's General Fund exceeded the budgeted amount in total as follows:

Funds	Expenditures and Other Uses		
	Budget	Actual*	Excess
General Fund	\$ 390,810,241	\$ 400,034,464	\$ 9,224,223

\* On behalf payments of \$13,399,060 relating to Senate Bill 90 are included in the actual revenues and expenditures but have not been included in the budgeted amounts

**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 3.62 percent in 2018 to 3.13 percent in 2019.

**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 3.58 percent to 3.87 percent since the previous valuation.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTE TO REQUIRED SUPPLEMENTARY INFORMATION JUNE 30, 2019

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### **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 either the CalSTRS or CalPERS plans from the previous valuations.

### **Schedule of District 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**



ANAHEIM UNION HIGH SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR-ENDED JUNE 30, 2019

Federal Grantor/Pass-Through Grantor/Program	CFDA Number	Pass-Through Entity Identifying Number	Program Expenditures
<b>U.S. DEPARTMENT OF EDUCATION</b>			
Passed through California Department of Education (CDE):			
Title I, Part A, Basic Grants Low-Income and Neglected	84.010	14329	\$ 9,109,722
Title II, Part A, Supporting Effective Instruction	84.367	14341	971,056
Title III, English Learner Student Program	84.365	14346	708,781
Title III, Immigrant Student Program	84.365	15146	57,746
Title IV, Part A, Student Support and Academic Enrichment Grants	84.424	15396	319,935
Title IV, Part A, Student Support and Academic Enrichment Grant Program (Competitive)	84.424	15391	369,724
Carl D. Perkins Career and Technical Education: Secondary, Section 131	84.048	14894	532,422
Passed through Greater Anaheim SELPA:			
Special Education (IDEA) Cluster:			
Basic Local Assistance Entitlement, Part B, Sec 611	84.027	13379	5,388,924
Local Assistance, Part B, Sec 611, Private School ISPs	84.027	10115	13,398
Mental Health Allocation Plan, Part B, Sec 611	84.027A	15197	337,750
Total Special Education (IDEA) Cluster			<u>5,740,072</u>
Passed through Napa County Office of Education:			
Cali-Reads	84.323A	[1]	2,554
Passed through California State University Fullerton (CSUF):			
California State Gear Up Program	84.334A	[1]	62,956
Passed through California Department of Rehabilitation:			
State Vocational Rehabilitation Services Program	84.126A	30103	67,026
Total U.S. Department of Education			<u>17,941,994</u>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>			
Passed through CDE:			
Child Nutrition Cluster:			
National School Lunch Program	10.555	13396	14,048,453
Especially Needy Breakfast	10.553	13526	3,632,107
Meal Supplements	10.556	13392	520,266
Food Distribution	10.555	13396	1,783,201
Total Child Nutrition Cluster			<u>19,984,027</u>
Total U.S. Department of Agriculture			<u>19,984,027</u>

[1] - PCA number not available

See accompanying note to supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, (Continued)  
FOR THE YEAR-ENDED JUNE 30, 2019

Federal Grantor/Pass-Through Grantor/Program	CFDA Number	Pass-Through Entity Identifying Number	Program Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through the California Department of Health and Human Services:			
Medicaid Cluster:			
Medi-Cal Billing Option	93.778	10013	\$ 394,731
Passed through Orange County Office of Education (OCDE):			
Medi-Cal Administrative Activities	93.778	10060	<u>1,893,530</u>
Total Medicaid Cluster			<u>2,288,261</u>
Passed through CSUF Auxiliary Services Corporation:			
Health Careers Opportunity Program	93.822	S-6874-AUHSD	<u>16,627</u>
Total U.S. Department of Health and Human Services			<u>2,304,888</u>
U.S. DEPARTMENT OF DEFENSE			
Passed through the OCDE:			
Junior Reserve Officers Training Corps - Army	12.000	[1]	370,145
Junior Reserve Officers Training Corps - Navy	12.000	JROTC162S	<u>101,688</u>
Total U.S. Department of Defense			<u>471,833</u>
Total Expenditures of Federal Awards			<u>\$ 40,702,742</u>

[1] - PCA number not available

See accompanying note to supplementary information.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## LOCAL EDUCATION AGENCY ORGANIZATION STRUCTURE JUNE 30, 2019

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### 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 alternative education site, 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

<u>MEMBER</u>	<u>OFFICE</u>	<u>TERM EXPIRES</u>
Brian O'Neal	President	2020
Annemarie Randle-Trejo	Clerk	2022
Katherine H. Smith	Assistant Clerk	2020
Anna L Piercy	Member	2022
Al Jabbar	Member	2022

### ADMINISTRATION

Michael B. Matsuda	Superintendent
Jennifer Root	Assistant Superintendent, Business
Jaron Fried	Assistant Superintendent, Educational Services
Brad Jackson	Assistant Superintendent, Human Resources

See accompanying note to supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

SCHEDULE OF AVERAGE DAILY ATTENDANCE  
FOR THE YEAR-ENDED JUNE 30, 2019

	Final Report	
	Second Period Report 911831EC	Annual Report 28BBB0AC
Regular ADA		
Seventh and eighth	9,511.80	9,490.39
Ninth through twelfth	19,275.42	19,151.98
Total Regular ADA	<u>28,787.22</u>	<u>28,642.37</u>
Extended Year Special Education		
Seventh and eighth	6.39	6.39
Ninth through twelfth	39.22	39.22
Total Extended Year Special Education	<u>45.61</u>	<u>45.61</u>
Special Education, Nonpublic, Nonsectarian Schools		
Seventh and eighth	2.25	2.65
Ninth through twelfth	15.94	18.51
Total Special Education, Nonpublic, Nonsectarian Schools	<u>18.19</u>	<u>21.16</u>
Extended Year Special Education, Nonpublic, Nonsectarian Schools		
Seventh and eighth	0.66	0.66
Ninth through twelfth	2.04	2.04
Total Extended Year Special Education, Nonpublic, Nonsectarian Schools	<u>2.70</u>	<u>2.70</u>
Total ADA	<u><u>28,853.72</u></u>	<u><u>28,711.84</u></u>

See accompanying note to supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

SCHEDULE OF INSTRUCTIONAL TIME  
FOR THE YEAR-ENDED JUNE 30, 2019

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Grade Level	1986-87 Minutes Requirement	2018-19 Actual Minutes	Number of Days		Status
			Traditional Calendar	Multitrack Calendar	
Grades 7 - 8	54,000				
Grade 7		61,560	180	-	Complied
Grade 8		61,560	180	-	Complied
Grades 9 - 12	64,800				
Grade 9		65,184	180	-	Complied
Grade 10		65,184	180	-	Complied
Grade 11		65,184	180	-	Complied
Grade 12		65,184	180	-	Complied

See accompanying note to supplementary information.

**ANAHEIM UNION HIGH SCHOOL DISTRICT**

**RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT WITH  
AUDITED FINANCIAL STATEMENTS  
FOR THE YEAR-ENDED JUNE 30, 2019**

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There were no adjustments to the Unaudited Actual Financial Report, which required reconciliation to the audited financial statements at June 30, 2019.

See accompanying note to supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS  
FOR THE YEAR-ENDED JUNE 30, 2019

	(Budget) 2020 <sup>1</sup>	2019	2018	2017
GENERAL FUND <sup>3</sup>				
Revenues	\$ 407,973,348	\$ 422,122,970	\$ 376,199,865	\$ 386,025,103
Other sources and transfers in	-	-	3,261,087	1,172,232
Total Revenues and Other Sources	407,973,348	422,122,970	379,460,952	387,197,335
Expenditures	(424,194,332)	(399,093,065)	(357,400,604)	(358,111,371)
Other uses and transfers out	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Total Expenditures and Other Uses	(425,694,332)	(400,593,065)	(358,900,604)	(359,611,371)
INCREASE (DECREASE) IN FUND BALANCE	\$ (17,720,984)	\$ 21,529,905	\$ 20,560,348	\$ 27,585,964
ENDING FUND BALANCE	\$ 94,386,974	\$ 112,107,958	\$ 90,578,053	\$ 70,017,705
AVAILABLE RESERVES <sup>2</sup>	\$ 45,343,253	\$ 59,406,491	\$ 39,901,027	\$ 32,847,060
AVAILABLE RESERVES AS A PERCENTAGE OF TOTAL OUTGO <sup>4</sup>	10.65%	14.35%	11.12%	9.13%
LONG-TERM OBLIGATIONS	N/A	\$ 368,530,683	\$ 390,074,307	\$ 313,967,203
K-12 AVERAGE DAILY ATTENDANCE AT P-2	28,799	28,854	29,252	29,502

The General Fund balance has increased by \$42,090,253 over the past two years; however, the fiscal year 2019-2020 budget projects a decrease of \$17,720,984 (15.8 percent). For a district this size, the State recommends available reserves of at least three percent of total General Fund expenditures, transfers out, and other uses (total outgo).

The District has incurred operating surpluses in all of the past three years but anticipates incurring an operating deficit during the 2019-2020 fiscal year. Total long-term obligations have increased by \$54,563,480 over the past two years.

Average daily attendance has decreased by 648 over the past two years. An additional decrease of 55 ADA is anticipated during fiscal year 2019-2020.

<sup>1</sup> Budget 2020 is included for analytical purposes only and has not been subjected to audit.

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

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

<sup>4</sup> On-behalf payments of \$13,399,060 relating to Senate Bill 90 have been excluded from the calculation of available reserves for the fiscal year ending June 30, 2019.

See accompanying note to supplementary information.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NON-MAJOR GOVERNMENTAL FUNDS  
 COMBINING BALANCE SHEET  
 JUNE 30, 2019

	<b>Cafeteria Fund</b>	<b>Capital Facilities Fund</b>	<b>County School Facilities Fund</b>
<b>ASSETS</b>			
Deposits and investments	\$ 6,752,815	\$ 19,030,436	\$ 1,309,963
Receivables	2,481,565	37,248	510
Due from other funds	-	1,506,853	-
Stores inventories	132,437	-	-
<b>Total Assets</b>	<b>\$ 9,366,817</b>	<b>\$ 20,574,537</b>	<b>\$ 1,310,473</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts payable	\$ 179,940	\$ 1,591,175	\$ 13
Due to other funds	843,439	587	-
Unearned revenue	125,395	-	-
<b>Total Liabilities</b>	<b>1,148,774</b>	<b>1,591,762</b>	<b>13</b>
<b>Fund Balances:</b>			
Nonspendable	132,437		-
Restricted	8,085,606	18,982,775	1,310,460
<b>Total Fund Balances</b>	<b>8,218,043</b>	<b>18,982,775</b>	<b>1,310,460</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 9,366,817</b>	<b>\$ 20,574,537</b>	<b>\$ 1,310,473</b>

See accompanying note to supplementary information.



<b>Special Reserve Fund for Capital Outlay Projects</b>	<b>Bond Interest and Redemption Fund</b>	<b>Total Non-Major Governmental Funds</b>
\$ 24,330,069	\$ 19,154,858	\$ 70,578,141
48,494	63,816	2,631,633
-	-	1,506,853
-	-	132,437
<u>\$ 24,378,563</u>	<u>\$ 19,218,674</u>	<u>\$ 74,849,064</u>
\$ 3,021,252	\$ -	\$ 4,792,380
-	-	844,026
-	-	125,395
<u>3,021,252</u>	<u>-</u>	<u>5,761,801</u>
-	-	132,437
21,357,311	19,218,674	68,954,826
<u>21,357,311</u>	<u>19,218,674</u>	<u>69,087,263</u>
<u>\$ 24,378,563</u>	<u>\$ 19,218,674</u>	<u>\$ 74,849,064</u>

ANAHEIM UNION HIGH SCHOOL DISTRICT

NON-MAJOR GOVERNMENTAL FUNDS  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 FOR THE YEAR-ENDED JUNE 30, 2019

	Cafeteria Fund	Capital Facilities Fund	County School Facilities Fund
<b>REVENUES</b>			
Federal sources	\$ 19,984,027	\$ -	\$ -
Other State sources	1,381,736	-	1,302,330
Other local sources	2,665,197	5,805,720	7,925
<b>Total Revenues</b>	<u>24,030,960</u>	<u>5,805,720</u>	<u>1,310,255</u>
<b>EXPENDITURES</b>			
Current			
Pupil services:			
Food services	24,156,680	-	-
General administration:			
All other general administration	-	71,695	-
Plant services	344,645	-	-
Facility acquisition and construction	142,105	6,903,154	-
Debt service			
Principal	-	5,000,000	-
Interest and other	-	-	-
<b>Total Expenditures</b>	<u>24,643,430</u>	<u>11,974,849</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(612,470)</u>	<u>(6,169,129)</u>	<u>1,310,255</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	-	-
Transfers out	-	(1,895,538)	-
<b>Net Financing Sources (Uses)</b>	<u>-</u>	<u>(1,895,538)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCES</b>	(612,470)	(8,064,667)	1,310,255
<b>Fund Balances - Beginning</b>	8,830,513	27,047,442	205
<b>Fund Balances - Ending</b>	<u>\$ 8,218,043</u>	<u>\$ 18,982,775</u>	<u>\$ 1,310,460</u>

See accompanying note to supplementary information.

Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Non-Major Governmental Funds
\$ -	\$ -	\$ 19,984,027
-	110,294	2,794,360
735,174	19,636,483	28,850,499
<u>735,174</u>	<u>19,746,777</u>	<u>51,628,886</u>
-	-	24,156,680
-	-	71,695
-	-	344,645
9,663,966	-	16,709,225
545,000	5,965,000	11,510,000
1,308,056	7,484,182	8,792,238
<u>11,517,022</u>	<u>13,449,182</u>	<u>61,584,483</u>
<u>(10,781,848)</u>	<u>6,297,595</u>	<u>(9,955,597)</u>
1,895,538	-	1,895,538
<u>-</u>	<u>-</u>	<u>(1,895,538)</u>
1,895,538	-	-
(8,886,310)	6,297,595	(9,955,597)
30,243,621	12,921,079	79,042,860
<u>\$ 21,357,311</u>	<u>\$ 19,218,674</u>	<u>\$ 69,087,263</u>

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2019

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### NOTE 1 - PURPOSE OF SCHEDULES

#### **Schedule of Expenditures of Federal Awards**

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the District and is presented on the modified accrual basis of accounting. The information in this schedule 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). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. The District has not elected to use the ten percent de minimis cost rate as covered in Section 200.414 Indirect (F&A) costs of the Uniform Guidance.

#### **Local Education Agency Organization Structure**

This schedule provides information about the District's boundaries and schools operated, members of the governing board, and members of the administration.

#### **Schedule of Average Daily Attendance (ADA)**

Average daily attendance 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 46206.

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.

ANAHEIM UNION HIGH SCHOOL DISTRICT

NOTE TO SUPPLEMENTARY INFORMATION  
JUNE 30, 2019

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**Non-Major Governmental Funds - Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances**

The Non-Major Governmental Funds Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances is included to provide information regarding the individual funds that have been included in the Non-Major Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances.



**INDEPENDENT AUDITOR'S REPORTS**



**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***

Governing Board  
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, 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, 2019, and the related notes to the financial statements, which collectively comprise Anaheim Union High School District's basic financial statements, and have issued our report thereon dated December 9, 2019.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Anaheim Union High School District's internal control over financial reporting (internal control) to determine the 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 Anaheim Union High School District's internal control. Accordingly, we do not express an opinion on the effectiveness of Anaheim Union High School 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 District'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Anaheim Union High School 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 determination of financial statement amounts. 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*.

We noted certain matters that we reported to management of Anaheim Union High School District in a separate letter dated December 9, 2019.

### **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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Rancho Cucamonga, California  
December 9, 2019





**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR  
EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Governing Board  
Anaheim Union High School District  
Anaheim, California

**Report on Compliance for Each Major Federal Program**

We have audited Anaheim Union High School District's (the District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Anaheim Union High School District's major Federal programs for the year ended June 30, 2019. Anaheim Union High School District's major Federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the Federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its Federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of Anaheim Union High School District's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about Anaheim Union High School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of Anaheim Union High School District's compliance.

***Opinion on Each Major Federal Program***

In our opinion, Anaheim Union High School District complied, in all material respects, with the types of 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, 2019.

## Report on Internal Control over Compliance

Management of Anaheim Union High School District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Anaheim Union High School District's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Anaheim Union High School District's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Rancho Cucamonga, California  
December 9, 2019



## INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Governing Board  
Anaheim Union High School District  
Anaheim, California

### **Report on State Compliance**

We have audited Anaheim Union High School District's (the District) compliance with the types of compliance requirements as identified in the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* that could have a direct and material effect on each of the Anaheim Union High School District's State government programs as noted below for the year ended June 30, 2019.

#### ***Management's Responsibility***

Management is responsible for compliance with the requirements of State laws, regulations, and the terms and conditions of its State awards applicable to its State programs.

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance of each of the Anaheim Union High School District's State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. These standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the applicable government programs noted below. An audit includes examining, on a test basis, evidence about Anaheim Union High School District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinions. Our audit does not provide a legal determination of Anaheim Union High School District's compliance with those requirements.

#### ***Basis for Qualified Opinion on the After-School Education and Safety Program***

As described in the accompanying schedule of findings and questioned costs as item 2019-001, Anaheim Union High School District did not comply with requirements regarding the After-School Education and Safety Program. Compliance with such requirements is necessary, in our opinion, for Anaheim Union High School District to comply with the requirements applicable to that program.

*Qualified Opinion on the After-School Education and Safety Program*

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, Anaheim Union High School District complied, in all material respects, with the types of compliance requirements referred to above for the year ended June 30, 2019.

*Unmodified Opinion on Each of the Other Programs*

In our opinion, Anaheim Union High School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the government programs noted below that were audited for the year ended June 30, 2019, except as described in the Schedule of State Awards Findings and Questioned Costs section of the accompanying Schedule of Findings and Questioned Costs.

In connection with the audit referred to above, we selected and tested transactions and records to determine the Anaheim Union High School District's compliance with the State laws and regulations applicable to the following items:

	<u>Procedures Performed</u>
<b>LOCAL EDUCATION AGENCIES OTHER THAN CHARTER SCHOOLS</b>	
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	No, see below
Independent Study	Yes
Continuation Education	Yes, see below
Instructional Time	Yes
Instructional Materials	Yes
Ratios of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	No, see below
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	No, see below
Middle or Early College High Schools	No, see below
K-3 Grade Span Adjustment	No, see below
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	No, see below
Comprehensive School Safety Plan	Yes
District of Choice	No, see below
<b>SCHOOL DISTRICTS, COUNTY OFFICES OF EDUCATION, AND CHARTER SCHOOLS</b>	
California Clean Energy Jobs Act	Yes
After/Before School Education and Safety Program:	
General Requirements	Yes
After School	Yes
Before School	No, see below
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control Accountability Plan	Yes
Independent Study - Course Based	No, see below

	<u>Procedures Performed</u>
CHARTER SCHOOLS	
Attendance	No, see below
Mode of Instruction	No, see below
Nonclassroom-Based Instruction/Independent Study for Charter Schools	No, see below
Determination of Funding for Nonclassroom-Based Instruction	No, see below
Annual Instruction Minutes Classroom-Based	No, see below
Charter School Facility Grant Program	No, see below

The District is a high school district and does not offer kindergarten classes; therefore, we did not perform procedures related to the kindergarten continuance.

The District does not offer a Work Experience Program; therefore, we did not perform procedures related to the Work Experience Program within the Continuation Education Attendance Program.

The District did not offer an Early Retirement Incentive Program during the current year; therefore, we did not perform procedures related to the Early Retirement Incentive Program.

The District does not have any Juvenile Court Schools; therefore, we did not perform any procedures related to Juvenile Court Schools.

The District does not have a Middle or Early College High School Program; therefore, we did not perform any procedures related to the Middle or Early College High School Program.

The District is a high school district and does not offer K-3 classes; therefore, we did not perform procedures related to K-3 Grade Span Adjustment.

The District received funds for the Apprenticeship Program; however, the funds are passed-through to the North Orange County Regional Occupational Program; therefore, we did not perform any procedures for the Apprenticeship Program.

The District does not offer a District of Choice Program; therefore, we did not perform any procedures for the District of Choice Program.

The District does not offer a Before School Education and Safety Program; therefore, we did not perform any procedures related to the Before School Education and Safety Program.

The District did not offer an Independent Study-Course Based Program; therefore, we did not perform any procedures related to the Independent Study-Course Based Program.

The District does not have any Charter Schools; therefore, we did not perform any procedures for Charter School Programs.

Rancho Cucamonga, California  
December 9, 2019



## **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

ANAHEIM UNION HIGH SCHOOL DISTRICT

SUMMARY OF AUDITOR'S RESULTS  
FOR THE YEAR-ENDED JUNE 30, 2019

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**FINANCIAL STATEMENTS**

Type of auditor's report issued:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Noncompliance material to financial statements noted?	<u>No</u>

**FEDERAL AWARDS**

Internal control over major Federal programs:	
Material weakness identified?	<u>No</u>
Significant deficiency identified?	<u>None reported</u>
Type of auditor's report issued on compliance for major Federal programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with Section 200.516(a) of the Uniform Guidance?	<u>No</u>
Identification of major Federal programs:	

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
84.010	Title I, Part A, Basic Grants Low-Income and Neglected

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 1,221,082
Auditee qualified as low-risk auditee?	<u>Yes</u>

**STATE AWARDS**

Type of auditor's report issued on compliance for State programs:	<u>Unmodified</u>
Unmodified for all programs except for the following program which was qualified:	

<u>Name of Programs</u>
After School Education and Safety Program

ANAHEIM UNION HIGH SCHOOL DISTRICT

FINANCIAL STATEMENT FINDINGS  
FOR THE YEAR-ENDED JUNE 30, 2019

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None reported.



ANAHEIM UNION HIGH SCHOOL DISTRICT

FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR-ENDED JUNE 30, 2019

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None reported.

ANAHEIM UNION HIGH SCHOOL DISTRICT

STATE AWARDS FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR-ENDED JUNE 30, 2019

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The following findings represent instances of noncompliance and/or questioned costs relating to State program laws and regulations. The findings have been coded as follows:

	<u>Five Digit Code</u>	<u>AB 3627 Finding Type</u>
	40000	State Compliance
<b>2019-001</b>	<b>40000</b>	

**Criteria or Specific Requirements**

*California Education Code Section 8483(a)(1)* states that every after school component of a program established pursuant to this article shall commence immediately upon the conclusion of the regular school day, and operate a minimum of 15 hours per week, and at least until 6 p.m. on every regular school day. Every after school component of the program shall establish a policy regarding reasonable early daily release of pupils from the program.

**Condition**

The District has gathered monthly summaries of student attendance for submission to the State in order to meet the semi-annual reporting requirement. However, in reviewing Ball Junior High School's summary total for the date range October 1, 2018 through October 5, 2018 and in comparing the total to the site's attendance rosters, it was noted that the summary totals differ significantly. Ball Junior High School's attendance rosters had a total of 326 students served whereas the total of the summary are 389 students served, resulting in 63 exceptions. Exceptions consisted of 63 students who were released before 6PM on a daily basis without documentation of early release.

**Questioned Costs**

Under the provisions of the program, there are no questioned costs associated with this condition. However, there were 63 of 389 students served during the date range October 1, 2018 through October 5, 2018 for which the attendance rosters did not confirm to the District's early release policy.

**Context**

The condition identified resulted from our review of Ball Junior High School's attendance records and attendance summary totals for the date range October 1, 2018 through October 5, 2018. The auditor selected one of six schools for the first semi-annual reporting period dated July to December 2018. The auditor also noted that for the date range October 1, 2018 through October 5, 2018, Ball Junior High School's did not have early release documented for students that were being released before 6PM on a daily basis.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR-ENDED JUNE 30, 2019

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### **Effect**

As a result of the conditions identified, the District was not compliant with *Education Code* Section 8483(a)(1) for the 2018-2019 fiscal year for Ball Junior High School because the report submitted to the State reflects inaccurate attendance information.

### **Cause**

It appears that the condition identified has materialized as a result of the site utilizing the number of students attended for a particular day rather than recounting the rosters to ensure the site deduct those students who are not in compliance with the established early release policy. The site did not have early release reason documented on the rosters for those students who were consistently released early from the ASES program.

### **Recommendation**

The District should inform the site regarding their early release policy including the importance of having an early release reason documented on the rosters for students who are continually released early. Also prior to submission of attendance information to the State, the District should ensure the monthly summaries agree to the attendance summaries. An individual from the District should review and re-compute monthly attendance numbers per school site in order to verify that accurate information is being sent to the State for reporting.

### **Corrective Action Plan**

Each staff member will carry their own group's clipboard with the sign-in and out sheets. As parents arrive to pick up their children, the group leader will ensure that the parent signs out and adds the early release code if pick up is prior to 6PM. Sign-out sheets will never be left unattended. The supervisor will collect and check the sheets at the end of each program day to make sure they are complete and accurate. If information is missing, it will be corrected at that time. The group leaders and the supervisor will pay close attention to students who consistently leave the program early and will address with parents the need for remaining in the program until 6PM in order to take advantage of everything the program offers.

The following day, the sheets will be turned in to the data entry office at the YMCA at which time they will be reviewed again for accuracy. By having this system of checks and balances, the chance of error will be significantly reduced.

# ANAHEIM UNION HIGH SCHOOL DISTRICT

## SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS FOR THE YEAR-ENDED JUNE 30, 2019

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Except as specified in previous sections of this report, summarized below is the current status of all audit findings reported in the prior year's Schedule of Findings and Questioned Costs.

### *State Awards Findings*

#### *Unduplicated Local Control Funding Formula Pupil Counts*

**2018-001      40000**

#### **Criteria or Specific Requirements**

*California Education Code* Section 42238.02(b)(4) states that school districts should revise their submitted data on English learner, foster youth, and free or reduced-price meal eligible pupil counts to ensure the accuracy of data reflected in the California Longitudinal Pupil Achievement Data System (CALPADS).

#### **Condition**

The Unduplicated Local Control Funding Formula (LCFF) Pupil Counts submitted to the California Department of Education was inaccurate. It appears that the District inaccurately reported eligibility for a total of two student on CALPADS Form 1.18 – FRPM/English Learner/Foster Youth – Student List.

#### **Questioned Costs**

The District over claimed the total eligible pupils by two, resulting in no change to the LCFF funding.

#### **Context**

The condition identified was determined through a selection of students from Form 1.18 based on the criteria as stated on the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, Part W. Unduplicated Local Control Funding Formula Pupil Counts, 1.a: "Select a representative sample, to achieve a high level of assurance, from the students indicated as only free or reduced priced meal eligible (FRPM) identified under the "NSLP Program" column (which means students are indicated as a "No" under the "Direct Certification" column, a "No" under the "Homeless" column, blank under the "Migrant Ed Program" column, a "No" under "Foster" column, and "181-Free" or "182-Reduced" under the "NSLP Program" column)". In addition, the condition identified was determined through a selection of students from Form 1.18 based on the criteria as stated on the *2017-2018 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, Part W. Unduplicated Local Control Funding Formula Pupil Counts, 1.b: "Select a representative sample, to achieve a high level of assurance, from the students that are only English Learner (EL) eligible as identified under the "ELAS Designation" column".

ANAHEIM UNION HIGH SCHOOL DISTRICT

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS  
FOR THE YEAR-ENDED JUNE 30, 2019

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**Context, (Continued)**

The inaccurately reported eligibility for a total of two student. One of 40 students tested for FRMP was reported inaccurately and one of 40 students tested for EL designation was reported inaccurately. The auditor elected to apply additional procedures for these two groups and selected 20 additional student from each population for testing. No further discrepancies were noted in the two additional sample groups.

**Effect**

The District does not appear to be in compliance with *Education Code* Section 42238.02(b)(4). In addition, the District appears to be over claiming the total FRPM eligible pupil by two. The schedule below shows the exceptions:

School Site	Enrollment Count	Certified Total Unduplicated Pupil Count	Unduplicated Pupil Count Adjustment Based on Eligibility for FRPM	Unduplicated Pupil Count Adjustment Based on Eligibility EL Funding	Adjusted Enrollment Count	Adjusted Total Unduplicated Pupil Count
District-Wide	30,729	22,945	(1)	(1)	30,729	22,943

**Cause**

It appears that the condition identified has materialized as a result of the clerical error.

**Recommendation**

The District should emphasize the importance of completing the Form 1.18 accurately, which would include ensuring that all changes are accurately and timely updated based on new eligibility documentation received.

**Current Status**

Implemented.



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, 2019, 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 9, 2019, on the government-wide financial statements of the District.

### ***INTERNAL CONTROLS***

#### *Local Revenue*

##### Observation

Per review of the supporting documents pertaining to the District's local revenues, it was noted that nine of 40 deposits tested were not deposited in a timely manner. Based on our review of sample transmittals selected for testing, it appears that delay in deposits ranged from 15 to 54 days. The delay in cash deposits can increase the probability of theft, loss, or misappropriation.

##### Recommendation

The District should, at a minimum, make their deposits once a week to minimize the amount of cash on hand. The frequency of deposits may need to be increased depending on the volume and amount of cash collected. At a minimum, the District should try and make a single deposit once a week to reduce the risks associated with theft, loss, and misappropriation.

##### Observation

While the District is utilizing pre-numbered triplicate receipts, current procedures do not include a reconciliation to ensure that all receipts are accounted for. Under the District's current procedures, monies collected from school sites are compared to the total amounts reported on the school collection reports. However, monies collected are not reconciled to sub-receipts or other source documentation to ensure that sites are submitting all monies and receipts are intact and accounted for sequentially. Reliance is placed on the summary recap of school collection reports. District personnel responsible for reconciling revenue transactions have no way of knowing whether or not they have received all monies for all receipts in a sequence for each site/department.

Recommendation

The District should consider strengthening controls over completeness of receipts by maintaining perpetual logs to ensure that pre-numbered receipts are used sequentially and are wholly accounted for. Any significant variances noted should be investigated further.

*Non-Payroll Disbursements – Cafeteria Fund*

Observation

It was noted that two of 40 disbursements selected for testing were not supported by a purchase order. This would indicate that the items/services were purchased prior to receiving an approval.

Recommendation

All disbursements should be pre-approved prior to the transaction taking place. Disbursements should go through multiple levels of approval. One of the most important approvals is by the business department. The business department is responsible for reviewing account coding and making sure that expenditures are limited by established budgets.

***ASSOCIATED STUDENT BODY (ASB)***

*South Junior High School*

Observations

During our review of the ASB procedures, the following was noted:

1. Based on the review of the cash receipting procedures, it was noted that two of ten deposits tested were not deposited in a timely manner. The delay in deposit ranged from approximately 20 to 28 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 12 disbursements tested contained purchases that were delivered to a residential address. These purchases lacked explicit receiving documentation indicating that the district/site had received the items that were purchased. In addition, these purchases may not be for approved items.

Recommendations

1. The ASB should, at a minimum, make their deposits once a week to minimize the amount of cash held at the sites. 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. Receiving documentation must be reviewed, making sure that the address is a district location and that all goods were received. Items should not be delivered to residential addresses. Should items be delivered to a residential address, additional controls must be in place showing that site administration (other than the purchaser) have verified that all items were taken to the sit.

*Brookhurst Junior High School*

Observations

During our review of the ASB procedures, the following was noted:

1. Based on the review of the cash receipting procedures, it was noted that 17 of 22 deposits tested were not deposited in a timely manner. The delay in deposit ranged from approximately 19 to 69 days from the date of receipt. In addition, four deposits batches in the safe were not logged into the general ledger system. This could result in large cash balances being maintained at the sites, which can hinder the safeguarding of ASB assets.
2. Receipts are being used out of sequence by the ASB.
3. Based on the review of the disbursement procedures, it was noted that three of seven 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.
4. Open purchase orders are being liberally used for ASB disbursements to reimburse advisors. These purchase orders did not identify specific vendors that the ASB would engage in business transactions with. Instead, they were approved for the advisor, who would purchase items directly and seek reimbursement from the ASB. The use of such purchase orders prevents the ASB from identifying deficit spending and prevents the ASB from engaging in the proper pre-approval of transactions.

Recommendations

1. The ASB should, at a minimum, make their deposits once a week to minimize the amount of cash held at the sites. 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. The ASB should issue receipts in a numerical order. This will allow the ASB to ensure cash collections are deposited intact.
3. 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 reviewing administrator and/or 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.
4. The ASB should minimize the use of open purchase orders with high authorization amounts. The ASB should also be cognizant of its operating budget when creating these open purchase orders in order to prevent any instances of deficit spending. Furthermore, all purchase orders created and approved by the ASB should identify specific vendors that the ASB would engage in business transactions with. This would allow the ASB to facilitate the pre-approval of disbursement transactions.



*Loara High School*

Observations

During our review of the ASB procedures, the following was noted:

1. Dual counting of cash remitted to the ASB bookkeeper is not taking place. It appears that the practice of dual counting cash is in place, but it appears that the ASB is generally not following this practice. We noted that the cash count sheet used by the ASB clearly has a field to document the dual counting taking place; however, almost all of the forms reviewed were missing signatures in the field(s).
2. Cash remitted to the ASB bookkeeper is lacking supporting documents. It appears that all cash remitted by clubs/advisors are only accompanied by the ASB "Student Body Deposit" form, which only indicates the currency denominations included in the deposit. No additional records appear to be remitted to the ASB bookkeeper to substantiate the completeness of the cash.
3. The student store's change fund was short by \$13.
4. Based on the review of the disbursement procedures, it was noted that one of the 40 disbursements tested was 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.
5. Based on the review of the disbursement procedures, it was noted that one of the 40 disbursements tested contained purchases that were delivered to a residential address. These purchases lacked explicit receiving documentation indicating that the district/site had received the items that were purchased. In addition, these purchases may not be for approved items.
6. Based on the review of the disbursement procedures, it was noted that request for reimbursements for restaurant transactions are not itemized. This practice can potentially lead to the ASB paying for questionable transactions
7. The ASB hosts an annual charitable event called "Winter Wish". The nature of the event requires the ASB to purchase numerous items that are highly susceptible to theft and misappropriation, including gift cards, electronics, and other consumer products. We noted that the ASB generally lacks accountability for the goods given to intended recipients. While we understand that the purchases were made using donations from external sources, certain transactions using these donated funds, including purchase of gift cards, may still be questionable without a board policy allowing such transactions to take place.
8. Revenue potential forms are not consistently being completed for fundraising events or are partially completed. Through testing, it was noted that some revenue potential forms used for fundraising events were not completed with respect to actual income and expense. As a result, expected versus actual results cannot be measured to determine whether or not the fundraiser was successful, or any losses have occurred.
9. A physical inventory is not performed. In addition, a perpetual inventory is not maintained.
10. Ticket rolls are not stored in a secured location.

11. Based on our review of the records, the ASB currently utilizes a form called "Cashier Ticket Sale and Deposit" form to document and reconcile ticket sales activities. We noted that the ASB bookkeeper prepares the beginning ticket sequences for each of the ticket rolls that are expected to be used during the event to facilitate the completion of the form. However, it appears that the forms are not consistently being completed. Specifically, we observed numerous forms where the ending ticket sequences are not documented on the form, which would make sales reconciliation impossible.
12. Per our conversation with the ASB bookkeeper, the ASB currently does not request and/or collect Form W-9 from vendors outside of coaches, referees, and other sports officials.

### Recommendations

1. It is recommended that the ASB adhere to their established procedures related to cash count. Two individuals should be present when teachers/clubs deposit the money with the bookkeeper. The bookkeeper and the depositing party should both sign and date the cash count sheet.
2. 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.
3. It is recommended that the change fund be solely used for making change. Expenditures should not be made from the change fund under any circumstances. At the conclusion of the school year, the student store should deposit the entire change fund with the ASB bookkeeper.
4. 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 reviewing administrator and/or 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.
5. Receiving documentation must be reviewed, making sure that the address is a district location and that all goods were received. Items should not be delivered to residential addresses. Should items be delivered to a residential address, additional controls must be in place showing that site administration (other than the purchaser) have verified that all items were taken to the site.
6. The ASB should establish procedures to require itemized receipts to be submitted for reimbursement requests. This will help to alleviate the risks of unallowable expenditures.
7. The ASB should maintain a tracking sheet of all items purchased for the charitable event. To ensure the items are given to the intended recipients, two individuals should review and sign the tracking sheet indicating the items were given to the recipients listed on tracking sheet.

8. The District should require all completed revenue potential forms to be forwarded to a site level administrator to be reviewed. A third-party review of completed revenue potential forms would ensure that the ASB are adequately monitoring the profitability and accountability of their fundraising events. Moreover, by documenting the revenues from each fundraising event and reconciling the amount of actual cash collected provides a method to verify that all revenues are deposited intact. Review and approving the fundraising events is an important control activity to prevent any potential unacceptable ASB activity.
9. At minimum, physical counts of inventory should be taken annually. It is encouraged that sites quarterly perform physical counts. In addition, to prevent the loss or the misappropriation of assets, the site should reconcile the physical inventory count to a perpetual inventory of items available for sale. A perpetual inventory tracks beginning inventory, purchases and other additions to inventory and total number of items sold based on daily sales and receipts. The site should also establish a procedure to investigate any significant differences noted between the actual physical inventory counts and the perpetual inventory count. This information is necessary to analyze sales activity and applicable profit or loss and to determine if merchandise has been lost or stolen.
10. The ticket rolls should be stored in a secured location, such as the ASB safe or a locked cabinet. The tickets should be safeguarded as if they were cash because stolen tickets would equate to lost revenue for the site because these tickets could be presented for admission rather than an individual paying for admission.
11. A Cashier Ticket Sale and Deposit" form serves the purpose of calculating, based on the number of tickets sold out of the roll and the price per ticket, the amount of cash that should have been collected. The recap should be reconciled to the cash deposit forwarded to the bookkeeper. This procedure documents overages and shortages of cash and informs site personnel about potential problems in cash collections. The forms should be filed along with the deposit form and other pertinent documents.
12. The ASB should collect Form W-9 from all vendors. This will allow the ASB/District to identify if these other vendors are subject to income reporting using Form 1099.

*Savanna High School*

Observations

During our review of the ASB procedures, the following was noted:

1. Based on the review of the fundraising procedures, it was noted that two of eight fundraising events tested were not preapproved by the ASB and/or the site administration.
2. In reviewing the revenue potential forms, it was noted that all revenue potential forms were not completely filled out. Explanation for differences between budget and actual was not documented. In addition, two of eight revenue potential forms had mathematical errors on them.

Recommendations

1. Review and approving the fundraising events is an important control activity to prevent any potential unacceptable ASB activity. All fundraising events should be approved by either the ASB student council or site administrator(s) prior to the event taking place to ensure that the activities related to fundraisers are appropriate in a school setting.
2. Revenue potentials should be prepared to assist the ASB in identifying whether or not a fundraiser will be successful. By completing the expected results section of the revenue potential, the ASB will know how much profit should be made from the fundraiser. Once the fundraiser is complete, the actual results should be summarized and compared to the expected results to determine if the fundraiser generated the profit expected. Discrepancies should be investigated and explained, and a determination should be made as to whether or not it is beneficial to conduct the fundraiser in the future.

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

Rancho Cucamonga, California  
December 9, 2019



Financial and Performance Audits  
Building Fund (Measure H)  
June 30, 2019

# Anaheim Union High School District



Financial Audit  
Building Fund (Measure H)  
June 30, 2019

# Anaheim Union High School District

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
BUILDING FUND (MEASURE H)**

**FINANCIAL AUDIT  
TABLE OF CONTENTS  
JUNE 30, 2019**

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***FINANCIAL SECTION***

Independent Auditor's Report	2
Building Fund (Measure H)	
Balance Sheet	4
Statement of Revenues, Expenditures, and Changes in Fund Balance	5
Notes to Financial Statements	6

***INDEPENDENT AUDITOR'S REPORT***

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	13
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***SCHEDULE OF FINDINGS AND QUESTIONED COSTS***

Financial Statement Findings	16
Summary Schedule of Prior Audit Findings	17



**FINANCIAL SECTION**





## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Anaheim Union High School District's (the District), Building Fund (Measure H), as of and for the year ended June 30, 2019, and the related notes to the financial statements, as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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; and Appendix A to the *2018-2019 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the California Education Audit Appeals Panel as regulations. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of financial statements, whether due to error or fraud. In making those risk assessments, the auditor considers internal control relevant to the District's Building Fund (Measure H) preparation and fair presentation of the financial statements 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 Building Fund (Measure H) internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Building Fund (Measure H) of the Anaheim Union High School District at June 30, 2019, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## Emphasis of Matter

As discussed in Note 1, the financial statements of the Building Fund specific to Measure H are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of Anaheim Union High School District as of June 30, 2019, 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. Our opinion is not modified with respect to this matter.

## Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2019, on our consideration of the District Building Fund's (Measure H) internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to solely 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 Building Fund (Measure H) 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 Building Fund's (Measure H) internal control over financial reporting and compliance.



Rancho Cucamonga, California  
December 9, 2019

ANAHEIM UNION HIGH SCHOOL DISTRICT  
BUILDING FUND (MEASURE H)

BALANCE SHEET  
JUNE 30, 2019

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**ASSETS**

Investments	\$ 79,624,922
Accounts receivable	157,135
Due from other funds	1,282
<b>Total Assets</b>	<u>\$ 79,783,339</u>

**LIABILITIES AND FUND BALANCE**

**Liabilities**

Accounts payable	\$ 9,457,544
Due to other funds	17,209
<b>Total Liabilities</b>	<u>9,474,753</u>

**Fund Balance**

Restricted for capital projects	<u>70,308,586</u>
<b>Total Liabilities and Fund Balance</b>	<u>\$ 79,783,339</u>

The accompanying notes are an integral part of these financial statements.

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
BUILDING FUND (MEASURE H)**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCE  
FOR THE YEAR ENDED JUNE 30, 2019**

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**REVENUES**

Local income		
Interest income	\$	2,256,116
Other local revenue		225,354
<b>Total Revenues</b>		<u>2,481,470</u>

**EXPENDITURES**

Salaries and benefits		294,191
Materials and supplies		495,494
Noncapitalized equipment		363,202
Rentals, Leases, Repairs, and Noncapitalized Improvements		11,001
Professional/Consulting Services		53,255
Capital outlay		
Land improvements		16,405,854
Buildings and Improvements of Buildings		12,125,838
Equipment		219,412
<b>Total Expenditures</b>		<u>29,968,247</u>

<b>NET CHANGE IN FUND BALANCE</b>		(27,486,777)
<b>FUND BALANCE - BEGINNING</b>		<u>97,795,363</u>
<b>FUND BALANCE - ENDING</b>	\$	<u><u>70,308,586</u></u>

The accompanying notes are an integral part of these financial statements.

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
BUILDING FUND (MEASURE H)**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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***NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES***

The accounting policies of the Anaheim Union High School 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) and the American Institute of Certified Public Accountants. The Anaheim Union High School 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 Anaheim Union High School District used to account for Measure H projects. This Fund was established to account for the expenditures of general obligation bonds issued under the General Obligation Bonds Election of 2014. These financial statements are not intended to present fairly the financial position and results of operations of the Anaheim Union High School District in compliance with accounting principles generally accepted in the United States of America.

**Fund Accounting**

The operations of the Building Fund are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures. Resources are allocated to and accounted for in the fund based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

**Basis of Accounting**

The Building Fund (Measure H) 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.

ANAHEIM UNION HIGH SCHOOL DISTRICT  
BUILDING FUND (MEASURE H)

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019

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**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, 2019, fund balance of the Building Fund (Measure H) was 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 conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

**NOTE 2 - INVESTMENTS**

**Policies and Practices**

The District is authorized under *California Government Code* to make direct investments in local agency bonds, notes, or warrants within the State: U.S. Treasury instrument; registered State warrants or treasury notes; securities of the U.S. Government, or its agencies; bankers acceptances; commercial paper; certificates of deposit placed with commercial banks and/or savings and loan companies; repurchase or reverse repurchase agreement; medium term corporate notes; shares of beneficial interest issued by diversified management companies, certificates of participation, obligations with first priority security, and collateralized mortgage obligations.

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
BUILDING FUND (MEASURE H)**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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**Investment in County Treasury**

The District is considered to be an involuntary participant in an external investment pool as the District is required to deposit all receipts and collections of monies with their County Treasurer (*Education Code* Section 41001). The fair value of the District's investment in the pool is reported in the accounting financial statement at amounts based upon the District's pro-rata share of the fairly value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

**General Authorizations**

Limitations as they relate to interest rate risk, credit risk, and concentration of credit risk are indicated in the schedules below:

Authorized Investment Type	Maximum Remaining Maturity	Maximum Percentage of Portfolio	Maximum Investment in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	None	None
Registered State Bonds, Notes, Warrants	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptance	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base	None
Medium-Term Corporate Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

**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 \$79,624,922 with the Orange County Treasury Investment Pool, with an average maturity of 310 days.

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
BUILDING FUND (MEASURE H)**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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**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 - 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.

Uncategorized - Investments in the Orange County Treasury Investment Pool are not measured using the input levels above because the District's transactions are based on a stable net asset value per share. All contributions and redemptions are transacted at \$1.00 net asset value per share.

The District's fair value measurements are as follows at June 30, 2019:

Investment Type	Reported Amount	Uncategorized
Orange County Treasury Investment Pool	\$ 79,624,922	\$ 79,624,922



**ANAHEIM UNION HIGH SCHOOL DISTRICT  
BUILDING FUND (MEASURE H)**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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***NOTE 4 - ACCOUNTS RECEIVABLE***

Accounts receivable at June 30, 2019, consisted of the following:

Interest	<u>\$ 157,135</u>
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***NOTE 5 - DUE FROM/DUE TO OTHER FUNDS***

The balance of \$1,282 is due to the Building Fund (Measure H) from the General Fund for reimbursement of project costs.

The balance of \$17,209 is due to the General Fund from the Building Fund (Measure H) for reimbursement of project costs.

***NOTE 6 - ACCOUNTS PAYABLE***

Accounts payable at June 30, 2019, consisted of the following:

Accrued payroll and benefits	\$ 21,815
Materials and supplies	2,933,543
Services	1,468,578
Construction	<u>5,033,608</u>
	<u>\$ 9,457,544</u>

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
BUILDING FUND (MEASURE H)**

**NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2019**

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**NOTE 7 - COMMITMENTS AND CONTINGENCIES**

**Construction Commitments**

As of June 30, 2019, the District had the following commitments with respect to the unfinished capital projects:

<u>CAPITAL PROJECTS</u>	<u>Remaining Construction Commitments</u>	<u>Expected Date of Completion</u>
Cypress High School - Site Improvements	\$ 1,303,627	October 2019
Kennedy High School - Site Improvements	892,456	October 2019
Savanna High School - Modernization Inc. 3 & 4	11,999,339	January 2020
Oxford Academy - New Construction & Modernization	890,751	November 2019
Dale Junior High / Polaris - New Construction & Modernization	45,096,480	March 2021
District Office - Roof Replacement	1,415,215	September 2019
Savanna High School - Underground Abatement	104,259	August 2019
Anaheim High School - Security Fencing	239,000	July 2019
Western High School - Parking Lot Improvements	2,047,933	August 2019
Ball Junior High School - Parking Lot Improvements	1,030,914	November 2019
Total Construction Commitments	<u>\$ 65,019,974</u>	

**Litigation**

The District is not currently a party to any legal proceedings related to the Building Fund (Measure H) as of June 30, 2019.



**INDEPENDENT AUDITOR'S REPORT**



**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***

Governing Board and  
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, the financial statements of the Anaheim Union High School District (the District) Building Fund (Measure H), as of and for the year ended June 30, 2019, and the related notes of the financial statements and have issued our report thereon dated December 9, 2019.

**Emphasis of Matter**

As discussed in Note 1, the financial statements of the Building Fund specific to Measure H are intended to present the financial position and the changes in financial position attributable to the transactions of that Fund. They do not purport to, and do not, present fairly the financial position of Anaheim Union High School District as of June 30, 2019, 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. Our opinion is not modified with respect to this matter.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's Building Fund (Measure H) internal control over financial reporting (internal control) to determine the 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 Building Fund (Measure H) internal control. Accordingly, we do not express an opinion on the effectiveness of the District's Building Fund (Measure H) 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.

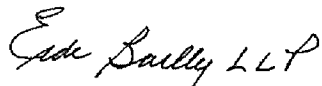
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be, material weaknesses, or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's Building Fund (Measure H) financial statements are free of 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 determination of financial statement amounts. 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*.

### **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 Building Fund (Measure H) 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 Building Fund (Measure H) internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Rancho Cucamonga, California  
December 9, 2019



**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
BUILDING FUND (MEASURE H)**

**FINANCIAL STATEMENT FINDINGS  
JUNE 30, 2019**

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None reported.

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
BUILDING FUND (MEASURE H)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
JUNE 30, 2019**

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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, 2019

# Anaheim Union High School District

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
BUILDING FUND (MEASURE H)**

**PERFORMANCE AUDIT  
TABLE OF CONTENTS  
JUNE 30, 2019**

---

Independent Auditor's Report on Performance	1
Authority for Issuance	2
Purpose of Issuance	2
Authority for the Audit	2
Objectives of the Audit	3
Scope of the Audit	3
Procedures Performed	4
Conclusion	4
Schedule of Findings and Questioned Costs	5
Summary Schedule of Prior Audit Findings	6



## INDEPENDENT AUDITOR'S REPORT ON PERFORMANCE

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

We were engaged to conduct a performance audit of the Anaheim Union High School District (the District), Building Fund (Measure H) for the year ended June 30, 2019.

We conducted this performance audit in accordance with the standards applicable to performance audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objectives.

Our audit was limited to the objectives listed within the report which includes determining the District's 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. Management is responsible for the District's compliance with those requirements.

In planning and performing our performance audit, we obtained an understanding of the District's internal control in order to determine if the internal controls were adequate to help ensure the District's compliance with the requirements of Proposition 39 and outlined in Article XIII A, Section 1(b)(3)(C) of the California Constitution. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

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.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Rancho Cucamonga, California  
December 9, 2019

# ANAHEIM UNION HIGH SCHOOL DISTRICT BUILDING FUND (MEASURE H)

JUNE 30, 2019

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## ***AUTHORITY FOR ISSUANCE***

The Measure H Bonds are 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 at 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 percent of the votes cast by eligible voters within the District (the 2015 Authorization). The Bonds represent the first two series of the authorized bonds to be issued under the 2015 Authorization.

## ***PURPOSE OF ISSUANCE***

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 million of bonds at legal rates, with audits, citizen oversight, and no funds for administrator salaries.

## ***AUTHORITY FOR THE AUDIT***

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 school districts, community college districts, or county offices of education, "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 percent of the electorate. In addition to reducing the approval threshold from two-thirds to 55 percent, 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 school 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 school district to appoint a citizens' oversight committee.
4. Requires the school 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 school district to conduct an annual independent performance audit to ensure that the funds have been expended only on the specific projects listed.

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
BUILDING FUND (MEASURE H)**

**JUNE 30, 2019**

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***OBJECTIVES OF THE AUDIT***

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.
3. Obtain an understanding of the internal control over the procurement system for the Building Fund, including a review of the controls exercised over approval of Change Orders. Determine whether the District is using its architects and professional estimators, as available, to determine estimated costs and bids for projects. Document the District's procedures on re-bidding during the year and evaluate, based upon our sample, whether re-bidding occurred as required.
4. Determine that the procurement procedures were in accordance with procurement laws and regulations. We will determine if the District's bid plans include the use of "bid alternatives and deducts." Determine that the District procurement procedures include a "constructability review procedure" prior to going out for bid.
5. Review the District's procurement of interim housing including documenting arrival dates of interim housing and date of construction of related projects. Document that the District's facilities department is communicating budget summaries by project, including funding sources, budgeted hard and soft costs, and monthly budget to actual expenditures.
6. Reconcile the general ledger of the Bond Fund, as of the period ended, with the financial reports of budgets and expenditures prepared for the Citizens' Oversight Committee for the same period.
7. Test appropriateness of the allocations of Bond expenditures to the Bond Fund expenditure classifications (programs and objects of expenditure).
8. Review the controls exercised over approval of change orders, including testing purchase orders which had change orders written, to determine if change orders are approved in accordance with the District's policies and procedures and the Public Contract Code. Document the change order review/approval process, including participants in the approval process, and state whether the District complied with its policy based upon our testing.
9. Evaluate whether the District obtained State funding during the year, where applicable.

***SCOPE OF THE AUDIT***

The scope of our performance audit covered the period of July 1, 2018 to June 30, 2019. 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, 2019 were not reviewed or included within the scope of our audit or in this report.

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
BUILDING FUND (MEASURE H)**

**JUNE 30, 2019**

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***PROCEDURES PERFORMED***

We obtained the general ledger and the project expenditure reports prepared by the District for the fiscal year ended June 30, 2019 for the Building Fund (Measure H). Within the fiscal year audited, we obtained the actual invoices 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 selected a sample of expenditures for the period starting July 1, 2018 and ending June 30, 2019, and reviewed supporting documentation to ensure that such funds were properly expended on the specific projects listed in the ballot text. Our sample included transactions totaling \$13,321,426. This represents 44 percent of the total expenditures of \$29,968,247.
2. Based on our testing, we verified that there were funds from the Building Fund (Measure H) expended on salaries for Measure H. We reviewed supporting documentation to ensure that such funds were properly expended on specific projects listed in the ballot text. Our sample included transactions totaling \$90,092.
3. Architects are responsible for submitting to the District a final cost estimate report for each project which the District uses when determining whether bid amounts are reasonable. We determined that there were change orders; however, none of the change orders required re-bidding for identified projects related to the Measure H during the 2018-2019 fiscal year.
4. It appears the District's bid plans include the use of "bid alternatives and deducts." We were able to review implementation of the bidding procedures. We selected a sample of projects to review the final cost estimate report. Per inquiry, the District indicated that their procurement procedures include a "constructability review procedure." A sample of constructability documentation for current projects was reviewed to confirm procedure was followed.
5. Procurement was sought for interim housing during the 2018-2019 fiscal year. We reviewed the District's interim housing including documenting arrival dates of interim housing and date of construction of related projects.
6. The Citizens' Oversight Committee financial report was reconciled to the general ledger of the Bond Fund.
7. The classifications for the expenditures selected appeared appropriately allocated within the Building Fund.
8. From the District's written procedures, change orders must be reviewed and approved by the contractor, the architect, the inspector of record, and the facilities department construction manager using a change order request form prior to board approval. Per inquiry with facilities and review of program expenditures, the District did receive change order requests. A sample of change order documentation was reviewed to confirm procedure was followed.
9. State funding had not been applied during 2018-2019 fiscal year.

***CONCLUSION***

The results of our tests indicated that, in all significant respects, the Anaheim Union High School District has properly accounted for the expenditures held in the Building Fund (Measure H) and that such expenditures were made for authorized Bond projects.

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
BUILDING FUND (MEASURE H)**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
JUNE 30, 2019**

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None reported.

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
BUILDING FUND (MEASURE H)**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
JUNE 30, 2019**

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



Business and Noninstructional Operations

The Board of Trustees recognizes that adequate, nourishing food is essential to student health, development, and ability to learn. The superintendent or designee shall develop strategies to increase students' access to the District's food service programs and to maximize their participation in available programs.

Foods and beverages available through the District's food service program shall:

1. Be carefully selected so as to contribute to students' nutritional well-being and the prevention of disease
2. Meet or exceed nutrition standards specified in law and administrative regulation
3. Be prepared in ways that will appeal to students, retain nutritive quality, and foster lifelong healthful eating habits
4. Be served in age-appropriate portions
5. Be available to students who meet federal eligibility criteria at no cost or at reduced prices, and to other students at reasonable prices

To encourage student participation in school meal programs, schools may offer multiple choices of food items within a meal service, provided all food items meet nutrition standards and all students are given an opportunity to select any food item.

The superintendent or designee may invite students and parents/guardians to participate in the selection of foods of good nutritional quality for school menus.

The Board desires to provide students with adequate time and space to eat meals. To the extent possible, school, recess, and transportation schedules shall be designed to encourage participation in school meal programs.

The superintendent or designee shall periodically review the adequacy of school facilities for cafeteria eating and food preparation.

In accordance with law, the superintendent or designee shall develop and maintain a food safety program in order to reduce the risk of foodborne hazards at each step of the food preparation process, from receiving to service.

The superintendent or designee shall annually report to the Board on student participation in the District's nutrition programs and the extent to which the District's food services program meets state and federal nutrition standards for foods and beverages. In addition, the superintendent or designee shall provide all necessary and available documentation required for the Administrative Review conducted by the California Department of Education (CDE) to ensure the food service program's compliance with federal requirements related to nutrition standards, meal patterns,

provision of drinking water, school meal environment, food safety, and other areas as required by the CDE.

Legal Reference:

EDUCATION CODE

35182.5 Contracts, non-nutritious beverages  
38080-38103 Cafeteria, establishment and use  
45103.5 Contracts for management consulting services; restrictions  
49430-49434 Pupil Nutrition, Health, and Achievement Act of 2001  
49490-49494 School breakfast and lunch programs  
49500-49505 School meals  
49510-49520 Nutrition  
49530-49536 Child Nutrition Act  
49540-49546 Child care food program  
49547-49548.3 Comprehensive nutrition services  
49550-49562 Meals for needy students  
495070 National School Lunch Act  
51795-51797 School gardens

HEALTH AND SAFETY CODE

113700-114437 California Retail Food Code

CODE OF REGULATIONS, TITLE 5

15510 Mandatory meals for needy students  
15530-15535 Nutrition education  
15550-15565 School lunch and breakfast programs  
15575-15578 Requirements for foods and beverages outside federal meal programs

UNITED STATES CODE, TITLE 42

1751-1769j National School Lunch Program, including:  
1758b Local wellness policy  
1761 Summer Food Service Program and Seamless Summer Feeding Option  
1769a Fresh Fruit and Vegetable Program  
1771-1793 Child nutrition, especially:  
1772 Special Milk Program  
1773 National School Breakfast Program

CODE OF FEDERAL REGULATIONS, TITLE 7

210.1-210.31 National School Lunch Program  
215.1-215.18 Special Milk Program  
220.2-220.22 National School Breakfast Program  
245.1-245.13 Eligibility for free and reduced-price meals and free milk

Management Resources:

CSBA PUBLICATIONS

Building Healthy Communities: A School Leader's Guide to Collaboration and Community Engagement, 2009  
Nutrition Standards for Schools: Implications for Student Wellness, Policy Brief, rev. October 2007  
Monitoring for Success: Student Wellness Policy Implementation Monitoring Report and Guide, 2007  
Student Wellness: A Healthy Food and Physical Activity Policy Resource Guide, rev. April 2006

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

School Meals Initiative Summary  
Healthy Children Ready to Learn, January 2005  
Professional Standards in the School Nutrition Programs, Management Bulletin SNP-17-2016, October 2016

CALIFORNIA PROJECT LEAN PUBLICATIONS

Policy in Action: A Guide to Implementing Your Local School Wellness Policy, October 2006

U.S. DEPARTMENT OF AGRICULTURE PUBLICATIONS

School Breakfast Toolkit  
Fresh Fruit and Vegetable Program: Handbook for Schools, December 2010  
Food Buying Guide for Child Nutrition Programs, December 2007  
Civil Rights Compliance and Enforcement - Nutrition Programs and Activities, FNS Instruction 113-1, November 2005  
Guidance for School Food Authorities: Developing a School Food Safety Program Based on the Process Approach to HACCP Principles, June 2005  
Dietary Guidelines for Americans, 2005

WEB SITES

CSBA: <http://www.csba.org>  
California Department of Education, Nutrition Services Division: <http://www.cde.ca.gov/ls/nu>  
California Department of Public Health: <http://www.cdph.ca.gov>  
California Farm Bureau Federation: <http://www.cfbf.com>  
California Food Policy Advocates: <http://www.cfpa.net>  
California Healthy Kids Resource Center: <http://www.californiahealthykids.org>  
California Project LEAN (Leaders Encouraging Activity and Nutrition):  
<http://www.californiaprojectlean.org>  
California School Nutrition Association: <http://www.calsna.org>  
Centers for Disease Control and Prevention: <http://www.cdc.gov>  
National Alliance for Nutrition and Activity: <http://www.cspinet.org/nutritionpolicy/nana.html>  
U.S. Department of Agriculture, Food and Nutrition Service: <http://www.fns.usda.gov/fns>

Board of Trustees  
Approved: TBD  
B

## Business and Noninstructional Operations

### Nutrition Standards for School Meals

Meals, food items, and beverages provided through the District's food services program shall: (Education Code 49531, 49553; 42 USC 1758, 1773)

1. Comply with National School Lunch and/or Breakfast Program standards for meal patterns, nutrient levels, and calorie requirements for the ages/grade levels served, as specified in 7 CFR 210.10 or 220.8 as applicable
2. Not be deep fried, par fried, or flash fried, as defined in Education Code 49430 and 49430.7

### Drinking Water

The District shall provide access to free, fresh drinking water during meal times in food service areas at all District schools, including, but not limited to, areas where reimbursable meals under the National School Lunch or Breakfast Program are served or consumed. (Education Code 38086; 42 USC 1758)

### Food Safety

The superintendent or designee shall ensure that the District's food service program meets the applicable sanitation and safety requirements of the California Retail Food Code as set forth in Health and Safety Code 113700-114437.

For all District schools participating in the National School Lunch and/or School Breakfast Program, the superintendent or designee shall implement a written food safety program for the storage, preparation, and service of school meals which complies with the national Hazard Analysis and Critical Control Point (HACCP) system. The District's HACCP plan shall include, but is not limited to, a determination of critical control points and critical limits at each stage of food production, monitoring procedures, corrective actions, and recordkeeping procedures. (42 USC 1758; 7 CFR 210.13, 220.7)

The superintendent or designee shall provide ongoing staff development on food safety to food service managers and employees. Each new employee, including a substitute, or volunteer shall complete initial food safety training prior to handling food. The superintendent or designee shall document the date, trainer, and subject of each training.

The superintendent or designee shall assign staff to maintain records and logs documenting food safety activities, including, but not limited to, records of food deliveries, time and temperature monitoring during food production, equipment temperature (freezer, cooler, thermometer calibration), corrective actions, verification or review of safety efforts, and staff training.

### Inspection of Food Facilities

All food preparation and service areas shall be inspected in accordance with Health and Safety Code 113725-113725.1 and applicable county regulations.

Each school participating in the National School Lunch and/or Breakfast Program shall, during each school year, obtain a minimum of two food safety inspections conducted by the county environmental health agency. (42 USC 1758; 7 CFR 210.13, 220.7)

The superintendent or designee shall retain records from the most recent food safety inspection. All schools shall post a notice indicating that the most recent inspection report is available to any interested person upon request. (Health and Safety Code 113725.1; 42 USC 1758; 7 CFR 210.13, 210.15, 220.7)

Board of Trustees  
Approved: TBD  
B

Business and Noninstructional Operations

The Board of Trustees intends that school Food Services shall be a self-supporting, nonprofit program. To ensure program quality and increase cost effectiveness, the superintendent or designee shall centralize and direct the purchasing of food and supplies, the planning of menus, and the auditing of all food service accounts for the District.

The superintendent or designee shall ensure that all food service personnel possess the required qualifications and receive ongoing professional development related to the effective management and implementation of the District's Food Service program in accordance with law.

At least once each year, Food Service administrators, other appropriate personnel who conduct or oversee administrative procedures, and other Food Service personnel shall receive training provided by the California Department of Education (CDE). (42 USC 1776)

**Meal Sales**

Meals may be sold to students, District employees, Board members, and employees or members of the fund or association maintaining the cafeteria. (Education Code 38082)

In addition, meals may be sold to nonstudents, including parents/guardians, volunteers, students' siblings, or other individuals, who are on campus for a legitimate purpose. Any meals served to nonstudents shall not be subsidized by federal or state reimbursements, food service revenues, or U.S. Department of Agriculture (USDA) food.

Meal prices, as recommended by the superintendent or designee and approved by the Board, shall be based on the costs of providing Food Services and consistent with Education Code 38084 and 42 USC 1760.

The superintendent or designee shall establish strategies and procedures for the collection of meal payments, including delinquent meal payments. Such procedures shall conform with 2 CFR 200.426 and any applicable CDE guidance. The superintendent or designee shall clearly communicate these procedures to students and parents/guardians, and shall make this policy and the accompanying administrative regulation available to the public.

The superintendent or designee shall ensure that a student whose parent/guardian has unpaid school meal fees is not overtly identified, shamed, treated differently, or served a meal that differs from the meal served to other students. (Education Code 49557.5)

Students who are enrolled in the free or reduced-price meal program shall receive meals free of charge or at a reduced price in accordance with law, Board policy, and administrative regulation. Such students shall not be overtly identified or treated differently from other students.

### Cafeteria Fund

The superintendent or designee shall establish a Cafeteria Fund independent of the District's General Fund.

The wages, salaries, and benefits of Food Service employees shall be paid from the Cafeteria Fund. (Education Code 38103)

The superintendent or designee shall ensure that state and federal funds provided through school meal programs are allocated only for purposes related to the operation or improvement of Food Services and reasonable and necessary indirect program costs as allowed by law.

### Procurement of Foods, Equipment and Supplies

To the maximum extent practicable, foods purchased for use in school meals by the District or by any entity purchasing food on its behalf shall be domestic commodities or products. Domestic commodity or product means an agricultural commodity that is produced in the United States and a food product that is processed in the United States substantially using agricultural commodities that are produced in the United States. (42 USC 1760; 7 CFR 210.21)

A nondomestic food product may be purchased for use in the District's Food Service program only as a last resort when the product is not produced or manufactured in the United States in sufficient and reasonable quantities of a satisfactory quality, or when competitive bids reveal the costs of a United States product are significantly higher than the nondomestic product. In such cases, the superintendent or designee shall retain documentation justifying the use of the exception.

Furthermore, the District shall accept a bid or price for an agricultural product grown in California before accepting a bid or price for an agricultural product grown outside the state, if the quality of the California-grown product is comparable and the bid or price does not exceed the lowest bid or price of a product produced outside the state. (Food and Agriculture Code 58595)

Bid solicitations and awards for purchases of equipment, materials, or supplies in support of the District's child nutrition program, or for contracts awarded pursuant to Public Contract Code 2000, shall be consistent with the federal procurement standards in 2 CFR 200.318-200.326. Awards shall be let to the most responsive and responsible party. Price shall be the primary consideration, but not the only determining factor, in making such an award. (Public Contract Code 20111)

### Program Monitoring and Evaluation

The superintendent or designee shall present to the Board, at least annually, financial reports regarding revenues and expenditures related to the food service program.

The superintendent or designee shall provide all necessary documentation required for the Administrative Review conducted by the CDE to ensure compliance of the District's Food Service program with federal requirements related to maintenance of the nonprofit school food service account, meal charges, paid lunch equity, revenue from nonprogram goods, indirect costs, and USDA foods.

Legal Reference:

EDUCATION CODE

38080-38086 Cafeteria, establishment and use  
38090-38095 Cafeterias, funds and accounts  
38100-38103 Cafeterias, allocation of charges  
42646 Alternate payroll procedure  
45103.5 Contracts for management consulting services; restrictions  
49490-49493 School breakfast and lunch programs  
49500-49505 School meals  
49554 Contract for services  
49550-49564.5 Meals for needy students  
49580-49581 Food recovery program

FOOD AND AGRICULTURE CODE

58595 Preference for California-grown agricultural products

HEALTH AND SAFETY CODE

113700-114437 California Retail Food Code

PUBLIC CONTRACT CODE

2000-2002 Responsive bidders  
20111 Contracts

CODE OF REGULATIONS, TITLE 5

15550-15565 School lunch and breakfast programs

UNITED STATES CODE, TITLE 42

1751-1769j School lunch programs  
1771-1791 Child nutrition, including:  
1773 School breakfast program

CODE OF FEDERAL REGULATIONS, TITLE 2

200.56 Indirect costs, definition  
200.317-200.326 Procurement standards  
200.400-200.475 Cost principles  
200 Appendix VII Indirect cost proposals

CODE OF FEDERAL REGULATIONS, TITLE 7

210.1-210.31 National School Lunch Program  
220.1-220.21 National School Breakfast Program



250.1-250.70 USDA foods

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

California School Accounting Manual

Food Distribution Program Administrative Manual

Storage and Inventory Management of U.S. Department of Agriculture Foods, NSD

Management Bulletin, FDP-01-2018, January 2018

Unpaid Meal Charges: Local Meal Charge Policies, Clarification on Collection of Delinquent Meal Payments, and Excess Student Account Balances, NSD Management Bulletin, SNP-03-2017, April 2017

Clarification for the Use of Alternate Meals in the National School Lunch and School Breakfast Programs, Bad Debt Policies, and the Handling of Unpaid Meal Charges, NSD Management Bulletin, USDA-SNP-06-2015, May 2015

Cafeteria Funds--Allowable Uses, NSD Management Bulletin, NSD-SNP-07-2013, May 2013

Paid Lunch Equity Requirement, NSD Management Bulletin, USDA-SNP-16-2012, October 2012

Adult and Sibling Meals in the National School Lunch and School Breakfast Programs, NSD Management Bulletin 00-111, July 2000

U.S. DEPARTMENT OF AGRICULTURE PUBLICATIONS

FAQs About School Meals

Unpaid Meal Charges: Guidance and Q&A, SP 23-2017, March 2017

Indirect Costs: Guidance for State Agencies and School Food Authorities SP 60-2016, September 2016

Overcoming the Unpaid Meal Challenge: Proven Strategies from Our Nation's Schools, September 2016

Unpaid Meal Charges: Local Meal Charge Policies, SP 46-2016, July 2016

Compliance with and Enforcement of the Buy American Provision in the National School Lunch Program, SP 24-2016, February 2016

Discretionary Elimination of Reduced Price Charges in the School Meal Programs, SP 17-2014, January 2014

WEB SITES

California Department of Education, Nutrition Services Division: <http://www.cde.ca.gov/ls/nu>

California School Nutrition Association: <http://www.calsna.org>

U.S. Department of Agriculture, Food and Nutrition Service: <http://www.fns.usda.gov/cnd>

Board of Trustees

Approved: January 21, 1999

Revised: TBD

B

## Business and Noninstructional Operations

### Payments for Meals

With the exception of students who are eligible to receive meals at no cost, students may pay on a per-meal basis or may submit payments in advance. The superintendent or designee shall maintain a system for accurately recording payments received and tracking meals provided to each student.

At the beginning of the school year, and whenever a student enrolls during the school year, parents/guardians shall be notified of the District's meal payment policies and be encouraged to prepay for meals whenever possible. The superintendent or designee shall communicate the District's meal payment policies through multiple methods, including, but not limited to:

1. Explaining the meal charge policy within registration materials provided to parents/guardians at the start of the school year
2. Including the policy in print versions of student handbooks, if provided to parents/guardians annually
3. Providing the policy whenever parents/guardians are notified regarding the application process for free and reduced-price meals, such as in the distribution of applications at the start of the school year
4. Posting the policy on the District's web site
5. Establishing a system to notify parents/guardians when a student's meal payment account has a low or negative balance

In order to avoid potential misuse of a student's Food Service account by someone other than the student in whose name the account has been established, the superintendent or designee shall verify a student's identity when setting up the account and when charging any meal to the account. The superintendent or designee shall investigate any claim that a bill does not belong to a student or is inaccurate, shall not require a student to pay a bill that appears to be the result of identity theft, and shall open a new account with a new account number for a student who appears to be the subject of identity theft.

Any payments made to a student's Food Service account shall, if not used within the school year, be carried over into the next school year or be refunded to the student's parents/guardians.

### Unpaid and Delinquent Meal Charges

No later than 10 days after a student's school meal account has reached a negative balance, the superintendent or designee shall so notify the student's parent/guardian. Before sending this notification, the District shall exhaust all options and methods to directly certify the student for

free or reduced-price meals. If the District is not able to directly certify the student, the notice to the parent/guardian shall include a paper copy of, or an electronic link to, an application for free or reduced-price meals and the superintendent or designee shall contact the parent/guardian to encourage submission of the application. (Education Code 49557.5)

The District may attempt to collect unpaid school meal fees from a parent/guardian, but shall not use a debt collector. (Education Code 49557.5)

The superintendent or designee may enter into an agreement with a student's parent/guardian for payment of the student's unpaid meal charge balance over a period of time. As necessary, the repayment plan may allow the unrecovered or delinquent debt to carry over into the next fiscal year.

The District shall not direct any action toward a student to collect unpaid school meal fees. (Education Code 49557.5)

The District's efforts to collect debt shall be consistent with District policies and procedures, California Department of Education (CDE) guidance, and 2 CFR 200.426. The District shall not spend more than the actual debt owed in efforts to recover unpaid meal charges.

The superintendent or designee shall maintain records of the efforts made to collect unpaid meal charges and, if applicable, financial documentation showing when the unpaid meal balance has become an operating loss.

### **Reimbursement Claims**

The superintendent or designee shall maintain records of the number of meals served each day by school site and by category of free, reduced-price, and full-price meals. The superintendent or designee shall submit reimbursement claims for school meals to CDE using the online Child Nutrition Information and Payment System.

### **Donation of Leftover Food**

To minimize waste and reduce food insecurity, the District may provide sharing tables where students and staff may return appropriate unused cafeteria food items to be made available to students during the course of a regular school meal time. If food on the sharing tables is not taken by a student, the school cafeteria may donate the food to a food bank or any other nonprofit charitable organization. (Health and Safety Code 114079)

Food that may be donated includes prepackaged, non potentially hazardous foods with the packaging still intact and in good condition, whole uncut produce, unopened bags of sliced fruit, unopened containers of milk that are immediately stored in a cooling bin maintained at 41 degrees Fahrenheit or below, and perishable prepackaged food if it is placed in a proper temperature-controlled environment. The preparation, safety, and donation of food shall be consistent with Health and Safety Code 113980. (Health and Safety Code 114079)

### Cafeteria Fund

All proceeds from food sales and other services offered by the cafeteria shall be deposited in the Cafeteria Fund as provided by law. The income and expenditures of any cafeteria revolving account established by the Board of Trustees shall be recorded as income and expenditures of the Cafeteria Fund. (Education Code 38090, 38091)

The Cafeteria Fund shall be used only for those expenditures authorized by the Board as necessary for the operation of school cafeterias in accordance with Education Code 38100-38103, 2 CFR Part 200 Appendix VII, and the California School Accounting Manual.

Any charges to, or transfers from, a food service program shall be dated and accompanied by a written explanation of the expenditure's purpose and basis. (Education Code 38101)

Indirect costs charged to the Food Service program shall be based on either the District's prior year indirect cost rate or the statewide average approved indirect cost rate for the second prior fiscal year, whichever is less. (Education Code 38101)

Net cash resources in the nonprofit school food service shall not exceed three months average expenditures. (2 CFR 220.14)

### U.S. Department of Agriculture Foods

The superintendent or designee shall ensure that food received through the U.S. Department of Agriculture (USDA) are handled, stored, and distributed in facilities which: (7 CFR 250.14)

1. Are sanitary and free from rodent, bird, insect, and other animal infestation
2. Safeguard foods against theft, spoilage, and other loss
3. Maintain foods at proper storage temperatures
4. Store foods off the floor in a manner to allow for adequate ventilation
5. Take other protective measures as may be necessary

The superintendent or designee shall maintain inventories of USDA foods in accordance with 7 CFR 250.59 and CDE procedures, and shall ensure that foods are used before their expiration dates.

USDA donated foods shall be used in school lunches as far as practicable. USDA foods also may be used in other nonprofit food service activities, including, but not limited to, school breakfast or other meals, a la carte foods sold to students, meals served to adults directly involved in the operation and administration of the food service and to other school staff, and training in nutrition, health, food service, or general home economics instruction for students, provided that

any revenues from such activities accrue to the District's nonprofit food service account. (7 CFR 250.59)

Board of Trustees

Approved: TBD

B

### Business and Noninstructional Operations

The Board of Trustees recognizes that adequate nutrition is essential to the development, health, and learning of all students. The superintendent or designee shall facilitate and encourage the participation of students from low-income families in the District's food service program.

The District shall provide at least one nutritionally adequate meal each school day, free of charge or at a reduced price, for students whose families meet federal eligibility criteria. (Education Code 49550, 49552)

To provide optimal nutrition and reduce the administrative burden of food service operations, the superintendent or designee shall assess the eligibility of district schools to provide breakfast and/or lunch free of charge to all students at the school under a federally funded universal meal service provision, such as Provision 2 or the Community Eligibility Provision, pursuant to 42 USC 1759a.

If any district school meets the criteria for a "very high poverty school" through its eligibility for the federal Community Eligibility Provision reimbursement rate pursuant to 42 USC 1759a, the district shall apply to the California Department of Education (CDE) to operate a universal meal service, unless the Board adopts a resolution stating that the district is unable to comply with this requirement due to fiscal hardship. The resolution shall be part of the public agenda for at least two consecutive Board meetings, first as an information item and then as an action item. The Board shall reconsider the resolution at least once every four years. (Education Code 49564; 42 USC 1759a)

The superintendent or designee shall ensure that meals provided through the free and reduced-price meals program meet applicable state and/or federal nutritional standards in accordance with law, Board policy, and administrative regulation.

Schools participating in the Special Milk Program pursuant to 42 USC 1772 shall provide milk at no charge to students who meet federal eligibility criteria for free or reduced-price meals.

The Board shall approve, and shall submit to the CDE for approval, a plan that ensures that students eligible to receive free or reduced-price meals and milk are not treated differently from other students. (Education Code 49557)

### Confidentiality/Release of Records

All applications and records related to eligibility for the free and reduced-price meal program shall be confidential and may not be released except as provided by law and authorized by the Board or pursuant to a court order. (Education Code 49558)

The Board authorizes designated employees to use individual records pertaining to student eligibility for the free and reduced-price meal program for the following purposes: (Education Code 49558)

1. Disaggregation of academic achievement data
2. Identification of students eligible for services under the federal Elementary and Secondary Education Act pursuant to 20 USC 6301-6576

If a student transfers from the District to another district, charter school, county office of education program, or private school, the superintendent or designee may share the student's meal eligibility information to the other educational agency to assist in the continuation of the student's meal benefits.

The superintendent or designee may release the name and eligibility status of a student participating in the free or reduced-price meal program to another school district, charter school, or county office of education that is serving a student living in the same household for purposes related to program eligibility and data used in local control funding formula calculations. (Education Code 49558)

The superintendent or designee may release the name and eligibility status of a student participating in the free or reduced-price meal program to the superintendent of Public Instruction for purposes of determining allocations under the local control funding formula and for assessing accountability of that funding. (Education Code 49558)

The superintendent or designee may release information on the school lunch program application to the local agency that determines eligibility for participation in the Medi-Cal program if the student has been approved for free meals or, if included in the agreement with the local agency, for reduced-price meals. He/she also may release information on the school lunch application to the local agency that determines eligibility for CalFresh or another nutrition assistance program authorized under 7 CFR 210.1 if the student has been approved for free or reduced-price meals. Information may be released for these purposes only if the student's parent/guardian consents to the sharing of information and the District has entered into a memorandum of understanding with the local agency which, at a minimum, includes the roles and responsibilities of the District and local agency and the process for sharing the information. After sharing information with the local agency for purposes of determining eligibility for that program, no further information shall be shared unless otherwise authorized by law. (Education Code 49557.2, 49557.3, 49558)

#### Legal Reference:

##### EDUCATION CODE

48980 Notice at beginning of term  
49430-49434 Pupil Nutrition, Health, and Achievement Act of 2001  
49490-49494 School breakfast and lunch programs  
49500-49505 School meals  
49510-49520 Nutrition  
49530-49536 Child Nutrition Act of 1974  
49547-49548.3 Comprehensive nutrition service  
49550-49564.5 Meals for needy students

##### CODE OF REGULATIONS, TITLE 5

15510 Mandatory meals for needy students  
15530-15535 Nutrition education  
15550-15565 School lunch and breakfast programs

UNITED STATES CODE, TITLE 20  
1232g Federal Educational Rights and Privacy Act  
6301-6576 Elementary and Secondary Education Act

UNITED STATES CODE, TITLE 42  
1751-1769j School lunch program  
1771-1791 Child nutrition, especially:  
1773 School breakfast program

CODE OF FEDERAL REGULATIONS, TITLE 7  
210.31 National School Lunch Program  
220.21 National School Breakfast Program  
245.13 Determination of eligibility for free and reduced-price meals and free milk

Management Resources:

CSBA PUBLICATIONS

Monitoring for Success: A Guide for Assessing and Strengthening Student Wellness Policies, 2012

Student Wellness: A Healthy Food and Physical Activity Policy Resource Guide, 2012

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Direct Certification Implementation Checklist Free and Reduced-Price Meals: Universal Meal Service, Nutrition Services Division Management Bulletin SNP-01-2018, January 2018 U.S.

DEPARTMENT OF AGRICULTURE PUBLICATIONS

Eligibility Manual for School Meals: Determining and Verifying Eligibility, July 2015

U.S. DEPARTMENT OF AGRICULTURE PUBLICATIONS (continued)

Provision 2 Guidance: National School Lunch and School Breakfast Programs, Summer 2002

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education, Nutrition Services Division: <http://www.cde.ca.gov/ls/nu>

California Food Policy Advocates: <http://cfpa.net>

California Project LEAN (Leaders Encouraging Activity and Nutrition):

<http://www.californiaprojectlean.org>

U.S. Department of Agriculture, Food and Nutrition Service: <http://www.fns.usda.gov/cnd>

Board of Trustees

Approved: January 21, 1999

Revised: TBD

B



## Business and Noninstructional Operations

### **Applications**

The superintendent or designee shall ensure that the District's application form for free and reduced-price meals and related materials include the statements specified in Education Code 49557 and 7 CFR 245.5. The District's application packet shall include the notifications and information listed in Education Code 49557.2.

The application form and related information shall be distributed in paper form to all parents/guardians at the beginning of each school year and shall be available to students at all times during the school day. (Education Code 48980, 49520; 42 USC 1758; 7 CFR 245.5)

In addition, the District application form for free and reduced price meals shall be available online. The online application form shall require completion of only those questions necessary for determining eligibility, contain clear instructions for families that are homeless or migrant, and comply with other requirements specified in Education Code 49557.

An application form and related information shall also be provided whenever a new student is enrolled.

At the beginning of each school year, the superintendent or designee shall send a public release, containing the same information supplied to parents/guardians and including eligibility criteria, to local media, the local unemployment office, and any major employers in the District attendance area contemplating large layoffs. Copies of the public release shall be made available upon request to any interested person. (7 CFR 245.5)

### **Eligibility**

The superintendent or designee shall determine students' eligibility for the free and reduced-price meal program based on the criteria specified in 42 USC 1758 and 1773 and 7 CFR 245.1-245.13 and made available by the California Department of Education.

Participants in the CalFresh, California Work Opportunity and Responsibility to Kids (CalWORKS), and Medi-Cal programs shall be directly certified for enrollment in the free and reduced-price meal program without further application. Participants in other state or federal programs may be directly certified when authorized by law. (Education Code 49561, 49562; 42 USC 1758; 7 CFR 245.6)

### **Verification of Eligibility**

Not later than November 15 of each year, the superintendent or designee shall verify the eligibility of a sample of household applications approved for the school year in accordance with the sample sizes and procedures specified in 42 USC 1758 and 7 CFR 245.6a. (42 USC 1758; 7 CFR 245.6a)

If the review indicates that the initial eligibility determination is correct, the superintendent or designee shall verify the approved household application. If the review indicates that the initial eligibility determination is incorrect, the superintendent or designee shall: (42 USC 1758; 7 CFR 245.6a)

1. If the eligibility status changes from reduced price to free, make the increased benefits immediately available and notify the household of the change in benefits
2. If the eligibility status changes from free to reduced price, first verify the application, then notify the household of the correct eligibility status, and, when required by law, send a notice of adverse action as described below
3. If the eligibility status changes from free or reduced price to paid, send the household a notice of adverse action as described below

If any household is to receive a reduction or termination of benefits as a result of verification activities, or if the household fails to cooperate with verification efforts, the superintendent or designee shall reduce or terminate benefits, as applicable, and shall properly document and retain on file in the District the reasons for ineligibility. He/she also shall send a notice of adverse action to any household that is to receive a reduction or termination of benefits. Such notice shall be provided 10 days prior to the actual reduction or termination of benefits. The notice shall advise the household of: (7 CFR 245.6a)

1. The change and the reasons for the change
2. The right to appeal, when the appeal must be filed to ensure continued benefits while awaiting a hearing and decision, and instructions on how to appeal
3. The right to reapply at any time during the school year

#### Confidentiality/Release of Records

The superintendent designates the following District employee(s) to use individual records pertaining to student participation in the free and reduced-price meal program for the purpose of disaggregation of academic achievement data and/or the provision of services under the federal Elementary and Secondary Education Act pursuant to 20 USC 6301-6576.

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(title or position)

1. In using the records for such purposes, the superintendent or designee shall ensure that: (Education Code 49558)
2. No individual indicators of participation in the free and reduced-price meal program are maintained in the permanent records of any student if not otherwise allowed by law.

3. Information regarding individual student participation in the free and reduced-price meal program is not publicly released.
4. All other confidentiality provisions required by law are met.
5. Information collected regarding individual students certified to participate in the free and reduced-price meal program is destroyed when no longer needed for its intended purpose.

**Nondiscrimination Plan**

The District's plan for students receiving free or reduced-price meals shall ensure the following: (Education Code 49557; 42 USC 1758)

1. The names of the students shall not be published, posted, or announced in any manner, or used for any purpose other than the National School Lunch and School Breakfast Programs, unless otherwise provided by law.
2. There shall be no overt identification of any of the students by the use of special tokens or tickets or by any other means.
3. The students shall not be required to work for their meals or for milk.
4. The students shall not be required to use a separate dining area, go through a separate serving line or entrance, or consume their meals or milk at a different time.

When more than one lunch, breakfast, or type of milk is offered, the students shall have the same choice of meals or milk as is available to those students who pay the full price. (Education Code 49557; 7 CFR 245.8)

**Prices**

The maximum price that shall be charged to eligible students for reduced-price meals shall be 40 cents for lunch and 30 cents for breakfast. (42 USC 1758, 1773)

Board of Trustees  
Approved: TBD  
B

## Business and Noninstructional Operations

The Board of Trustees recognizes that child nutrition programs have a positive and direct impact upon children's well-being and achievement. To help students and other children in the community remain well nourished throughout the summer vacation, the District shall sponsor a summer meal program as approved by the California Department of Education (CDE).

The superintendent or designee shall recommend to the Board one or more sites for meal services based on state and federal program criteria and an assessment of family and community needs. When feasible, the superintendent or designee shall involve local governmental agencies, food banks, and/or community organizations in identifying suitable site locations. The site(s) shall be approved by the CDE before meal service is initiated.

The summer meal program may be offered in conjunction with educational enrichment or recreational activities in order to encourage participation in other wellness and learning opportunities.

The superintendent or designee shall develop and coordinate outreach and promotional activities to inform parents/guardians and the community about the availability of the summer meal program and its location(s) and hours.

The superintendent or designee shall maintain accurate records of all meals served and shall ensure the timely submission of reimbursement claims in accordance with state procedures.

The superintendent or designee shall regularly report to the Board regarding program implementation, number of participants at each site, feedback from participating children and their parents/guardians regarding menus and service, and program costs. As needed, the Board shall direct the superintendent or designee to identify program modifications to increase program quality or children's access to meal services.

## Legal References:

## EDUCATION CODE

49430-49434 Pupil Nutrition, Health, and Achievement Act of 2001  
49490-49494 School breakfast and lunch programs  
49500-49505 School meals  
49510-49520 Nutrition  
49530-49536 Child Nutrition Act  
49547-49548.3 Comprehensive nutrition services  
49550-49562 Meals for needy students  
49570 National School Lunch Act

## CODE OF REGULATIONS, TITLE 5

15510 Mandatory meals for needy students  
15550-15565 School lunch and breakfast programs

## UNITED STATES CODE, TITLE 42

1751-1769j School lunch programs, including:  
1758b Local wellness policy

1761 Summer Food Service Program and Seamless Summer Feeding Option  
1771-1792 Child nutrition, especially:  
1773 School breakfast program

CODE OF FEDERAL REGULATIONS, TITLE 7  
210.1-210.31 National School Lunch Program  
220.1-220.22 National School Breakfast Program  
225.1-225.20 Summer Food Service Program

Management Resources:

CSBA PUBLICATIONS

Providing Access to Nutritious Meals During Summer, Policy Brief, June 2010

Monitoring for Success: Student Wellness Policy Implementation Monitoring Report and Guide, 2007

Student Wellness: A Healthy Food and Physical Activity Policy Resource Guide, rev. April 2006

CALIFORNIA DEPARTMENT OF EDUCATION MANAGEMENT BULLETINS

USDA-SFSP-06-2008 Summer Food Service Program Outreach Requirement Clarification, October 2008

U.S. DEPARTMENT OF AGRICULTURE PUBLICATIONS

The Summer Food Service Program: Food That's In When School is Out, 2010, Nutrition Guidance for Sponsors, rev. March 2010

The Summer Food Service Program: Food That's In When School is Out, 2010 Site Supervisor's Guide, rev. January 2010

The Summer Food Service Program: Food That's In When School is Out, 2010 Monitor's Guide, rev. January 2010

U.S. DEPARTMENT OF AGRICULTURE PUBLICATIONS (continued)

The Summer Food Service Program: Food That's In When School is Out, 2010 Administrative Guidance for Sponsors, rev. December 2009

National School Lunch Program's Seamless Summer Option Questions and Answers, 2009

WEB SITES

CSBA: <http://www.csba.org>

California Center for Research on Women and Families, Summer Meal Program Coalition: <http://www.ccrwf.org>

California Department of Education, Nutrition: <http://www.cde.ca.gov/ls/nu>

California Food Policy Advocates: <http://www.cfpa.net>

California School Nutrition Association: <http://www.calsna.org>

Child Nutrition Information and Payment System: <https://www.cnips.ca.gov>

U.S. Department of Agriculture, Food and Nutrition Service: <http://www.fns.usda.gov>

Board of Trustees

Approved: TBD

B

**Business and Noninstructional Operations****Site Selection**

In identifying locations where summer meals may be provided, the superintendent or designee shall document site eligibility according to the following criteria: (7 CFR 225.2, 225.15)

1. **Open Site:** The site provides meals to all children in the area and is located at a school or nonschool site within the geographical boundaries of a school attendance area where at least 50 percent of the children are eligible for free or reduced-price meals.
2. **Restricted Open Site:** The site initially meets the criteria of an "open site," but the district must restrict or limit participation on a first-come, first-served basis due to security, safety, or control concerns.
3. **Closed Enrolled Site:** The site is open only to enrolled children, as opposed to the community at large, and at least 50 percent of the enrolled children at the site are eligible for free or reduced price school meals, as determined by approval of applications in accordance with 7 CFR 225.15(f).

Whenever the District offers the summer meal program at a site that provides summer school sessions, it shall ensure that the site is open to students enrolled in summer school and to all children residing in the area served by the site. (7 CFR 225.14)

**Meal Service**

In accordance with the District's agreement with the California Department of Education (CDE), the summer meal program may offer breakfast, morning snack, lunch, afternoon snack, and/or supper. The program may provide up to two meals/snacks per day in any combination, except that lunch and supper shall not be provided by the same site on the same day. Sites that primarily serve children from migrant families may apply to serve up to three meals, or two meals and one snack per day. All meals/snacks shall be provided within the time periods specified in 7 CFR 225.16. (42 USC 1761; 7 CFR 225.16)

Meals provided through the District's summer meal program shall be available at no cost to: (42 USC 1761; 7 CFR 225.2)

1. Children age 18 or younger
2. Persons over age 18 who meet the CDE's definition of having a physical or mental disability and who are participating in a public or nonprofit private school program established for individuals with a disability

**Additional Requirements for Seamless Summer Feeding Option**

All meals offered through the summer meal program shall meet menu planning requirements for the National School Lunch or Breakfast Program pursuant to 7 CFR 210.10 or 7 CFR 220.8. (42 USC 1761)

Whenever the District operates an open site as defined in the section entitled "Site Selection" above, the superintendent or designee shall advertise the availability of summer meal services to the neighborhood community. A large banner or marquee shall be prominently displayed at each site before and during the meal service. Other outreach strategies may include, but are not limited to, sending a news release to the local media, distributing a flyer to parents/guardians of District students, posting information on the District or school website, and placing posters throughout the community.

At the point of service, on-site staff shall count the number of eligible meals served. Reimbursement claims shall be submitted using the same procedure used during the school year for the National School Lunch or Breakfast Program.

Each year the superintendent or designee shall conduct at least one review of each site to ensure its compliance with meal counting, claiming, menu planning, and food safety requirements. For newly established sites, such reviews shall be conducted within three weeks of the start of operation.

The superintendent or designee shall annually send a notice to the media serving the area from which the District draws its attendance regarding the availability of free meals. (7 CFR 225.15)

In addition, the District and each open site shall:

1. Make program information available to the public upon request
2. Make reasonable efforts to provide information in the appropriate translation concerning the availability and nutritional benefits of the program
3. Display, in a prominent place at the site and in the District office, the nondiscrimination poster developed or approved by the U.S. Department of Agriculture's Food and Nutrition Service
4. Include the nondiscrimination statement and instructions for filing a complaint in the public release and in any program information directed to parents/guardians of participants and potential participants
5. Post signage, such as a banner, marquee, poster, or other large display on the exterior of the building facing the street nearest the entrance of the meal service area at each site, before the meal service begins and throughout the service time

All meals offered through the summer meal program shall meet U.S. Department of Agriculture minimum meal patterns as specified in 7 CFR 225.16 or the meal patterns required for the National School Lunch and Breakfast Programs. (42 USC 1761; 7 CFR 225.16)

The superintendent or designee shall submit to the CDE monthly reimbursement claims based on the number of eligible meals served.

The superintendent or designee shall monitor program operations by conducting site visits prior to opening a new site, during the first week of operation, during the first four weeks of operation, and then at a reasonable level thereafter. (7 CFR 225.15)

The superintendent or designee shall retain all records pertaining to the program for a period of three years after the end of the fiscal year to which they pertain. (7 CFR 225.6, 225.15)

Board of Trustees  
Approved: TBD  
B



The Board of Trustees recognizes that private industry and the schools have a mutual interest in maximizing student achievement in order to prepare students to be productive citizens and contribute to the economic health of the community. The Board of Trustees shall encourage local business involvement in efforts that support the core mission and goals of the District and promote the academic, social, and physical well-being of students.

The Board of Trustees and the superintendent or designee shall develop strategies to initiate business partnerships and shall communicate with business partners about District needs and priorities. The superintendent or designee may assign District staff to coordinate community/business outreach efforts on behalf of the District and work to ensure equitable distribution of business involvement across all District schools.

Businesses and industry and/or their representatives may support District schools and programs by:

1. Volunteering in the classroom or school, providing special instructional programs or assemblies, and serving as tutors or mentors for individual students
2. Donating funds, products, instructional materials, or services that serve an educational purpose
3. Purchasing advertisements in school-sponsored publications or on school property in accordance with law and Board policy
4. Serving on advisory committees in order to provide business expertise or perspectives
5. Working with District staff to ensure the relevance and rigor of the District's career technical education program and providing work opportunities for students enrolled in these programs
6. Engaging in other activities approved by the superintendent or designee that are designed to increase student learning or support school operations

The Board of Trustees urges employers to further support the schools by recognizing their employees' needs as parents/guardians, accommodating their needs for child care, and supporting their involvement with their children's schools.

The superintendent or designee may publicly acknowledge the support of a business partner in District communications and/or by allowing the use of the business name or logo on donated products or materials, but shall not unduly promote or endorse any commercial activity or products. He/she also may recommend Board commendation to those individuals and/or businesses that have made extraordinary contributions to the District.

The superintendent or designee shall regularly report to the Board regarding the District's progress in establishing and sustaining business partnerships and the ways in which businesses have supported District programs.

RELATIONS BETWEEN PRIVATE INDUSTRY AND THE SCHOOLS 9203.01.01(1700)

Legal Reference:

EDUCATION CODE

8070 Career technical education advisory committee  
35160 Authority of governing boards  
35160.1 Broad authority of school districts  
41030-41037 Gifts and bequests  
51760-51769.5 Work experience education  
52300-52499.66 Career technical education

UNITED STATES CODE, TITLE 20

2301-2414 Strengthening Career and Technical Education for the 21st Century Act, especially:  
2354 Local application for career technical education, business involvement

Management Resources:

CSBA PUBLICATIONS

School-Based Marketing of Foods and Beverages: Policy Implications for School Boards, Policy Brief, March 2006

COUNCIL FOR CORPORATE AND SCHOOL PARTNERSHIPS PUBLICATIONS

A How-To Guide for School-Business Partnerships

NATIONAL ASSOCIATION OF STATE BOARDS OF EDUCATION PUBLICATIONS

Building Business Support for School Health Programs, 1999

WEB SITES

CSBA: <http://www.csba.org>

California Consortium of Education Foundations: <http://www.cceflink.org>

California Department of Education, Parents/Family and  
Community: <http://www.cde.ca.gov/lsp/pf>

Council for Corporate and School Partnerships: <http://www.corpschoolpartners.org>

National Association of State Boards of Education: <http://www.nasbe.org>

Board of Trustees

Approved: TBD

B

The Board of Trustees recognizes that the business and other noninstructional operations of the District support the educational program by maximizing and prioritizing resources and providing a safe and healthy environment for students and staff. The superintendent or designee shall ensure that the District's business and noninstructional operations are efficient and responsive to the needs of students, parents/guardians, staff, and the community.

The District shall maintain high standards of safety in the operation of facilities, equipment, and services. The superintendent or designee shall establish a risk management program that promotes safety and protects District resources.

In the development of a district budget, the Board of Trustees and the superintendent or designee shall establish a calendar that reflects the full budget cycle and a process that satisfies the requirements of law, including opportunities for public input. The superintendent or designee shall provide fiscal data and prepare a proposed budget document within the budget priorities and parameters set by the Board. The Board shall adopt a budget that is aligned with the District's vision and goals and enables the District to meet its fiscal obligations.

The Board of Trustees expects sound fiscal management from the administration. The superintendent or designee shall administer the adopted budget in accordance with Board policies and accepted business practices.

The Board of Trustees shall monitor financial operations so as to ensure the District's fiscal integrity and accountability to the community. The superintendent or designee shall complete all required financial reports, facilitate the independent audit process, recommend financial plans for meeting program needs,

Legal Reference:

EDUCATION CODE

35035 Powers and duties of superintendent

35160 Authority of governing boards

35160.1 Broad authority of school district

35161 Powers and duties of governing boards

Management Resources:

WEB SITES

CSBA: <http://www.csba.org>

California Association of School Business Officials: <http://www.casbo.org>

California Department of Education: <http://www.cde.ca.gov>

Fiscal Crisis and Management Assistance Team: <http://www.fcmat.org>

School Services of California: <http://www.sscal.com>

Board of Trustees

Approved: TBD

B

The Board of Trustees recognizes its responsibility to ensure that books, materials, equipment, supplies, and other resources necessary for student participation in the District's educational program are made available to students at no cost.

No student shall be required to pay a fee, deposit, or other charge for participation in an educational activity which constitutes an integral fundamental part of the District's educational program, including curricular and extracurricular activities. (Education Code 49010, 49011; 5 CCR 350)

As necessary, the Board of Trustees may approve fees, deposits, and other charges which are specifically authorized by law. When approving such fees, deposits, or charges, establishing fee schedules, or determining whether waivers or exceptions should be granted, the Board shall consider relevant data, including the socioeconomic conditions of students' families and their ability to pay.

The prohibition against student fees shall not prevent the District from soliciting for donations, conducting fundraising activities, or providing prizes or other recognition for participants in such activities and events. The superintendent or designee shall emphasize that participation of students, parents/guardians, District employees, volunteers, or educational or civic organizations in such activities and events is voluntary. The District shall not offer or award to a student any course credit or privileges related to educational activities in exchange for voluntary donations or participation in fundraising activities by or on behalf of the student. The District also shall not remove or threaten to remove from a student any course credit or privileges related to educational activities, or otherwise discriminate against the student, due to a lack of voluntary donations or participation in fundraising activities by or on behalf of the student.

The superintendent or designee may provide information or professional development opportunities to administrators, teachers, and other personnel regarding permissible fees.

### Complaints

A complaint alleging District noncompliance with the prohibition against requiring student fees, deposits, or other charges shall be filed in accordance with the District's procedures in BP/AR 1312.3 - Uniform Complaint Procedures. (Education Code 49013)

If, upon investigation, the District finds merit in the complaint, the superintendent or designee shall recommend and the Board shall adopt an appropriate remedy to be provided to all affected students and parents/guardians in accordance with 5 CCR 4600.

Information related to the prohibition against requiring students to pay fees for participation in an educational activity shall be included in the District's annual notification of uniform complaint procedures to be provided to all students, parents/guardians, employees, and other interested parties pursuant to 5 CCR 4622. (Education Code 49013)

### Collection of Debt

The superintendent or designee shall, in accordance with law, recover any debt owed to the District as a result of unpaid permissible student fees approved by the Board of Trustees. However, the District shall not bill a current or former student for accumulated debt, nor take negative action against a student or former student because of such debt, including, but not limited to, any of the following: (Education Code 49014)

1. Denying full credit for any class assignment
2. Denying full and equal participation in any classroom activity
3. Denying access to the library or other on-campus educational facilities
4. Denying or withholding grades or transcripts
5. Denying or withholding a diploma
6. Limiting or barring participation in an extracurricular activity, club, or sport
7. Limiting or excluding the student from participation in an educational activity, field trip, or school ceremony

Legal Reference:

EDUCATION CODE

8239 Preschool and wraparound child care services

8250 Child care and development services for children with disabilities

8263 Child care eligibility

8422 21st Century High School After School Safety and Enrichment for Teens programs

8482.6 After School Education and Safety programs

8760-8774 Outdoor science, conservation, and forestry programs

17453.1 District sale or lease of Internet appliances or personal computers to parents of students

17551 Property fabricated by students

19910-19911 Offenses against libraries

32033 Eye protective devices

32221 Insurance for athletic team member

32390 Fingerprinting program

35330-35332 Excursions and field trips

35335 School camp programs

38080-38086.1 Cafeteria establishment and use

38120 Use of school band equipment on excursions to foreign countries

39801.5 Transportation for adults

39807.5 Payment of transportation costs

39837 Transportation of students to places of summer employment

48050 Residents of adjoining states

48052 Tuition for foreign residents

48904 Liability of parent or guardian

49010-49013 Student fees

49014 Public School Fair Debt Collection Act

49065 Charge for copies

49066 Grades, effect of physical education class apparel

49091.14 Prospectus of school curriculum

49557.5 Unpaid school meal fees

51810-51815 Community service classes  
52612 Tuition for adult classes  
52613 Nonimmigrant foreign nationals  
56504 School records; students with disabilities  
60410 Students in classes for adults

GOVERNMENT CODE

6253 Request for copy; fee

CALIFORNIA CONSTITUTION

Article 9, Section 5 Common school system

CODE OF REGULATIONS, TITLE 5

350 Fees not permitted  
4600-4687 Uniform complaint procedures

UNITED STATES CODE, TITLE 8

1184 Nonimmigrant students

COURT DECISIONS

Arcadia Unified School District v. State Department of Education (1992) 2 Cal 4th 251  
Driving School Assn of CA v. San Mateo Union HSD (1992) 11 Cal. App. 4th 1513  
Steffes v. California Interscholastic Federation (1986) 176 Cal. App. 3d 739  
Hartzell v. Connell (1984) 35 Cal. 3d 899  
CTA v. Glendale School District Board of Education (1980) 109 Cal. App. 3d 738

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Pupil Fees, Deposits and Other Charges, Fiscal Management Advisory 17-01, July 28, 2017

WEB SITES

CSBA: <http://www.csba.org>  
California Department of Education: <http://www.cde.ca.gov>

Board of Trustees

Approved: TBD

B

### Business and Noninstructional Operations

When approved by the Board of Trustees, the superintendent or designee may impose a fee for the following: (5 CCR 350)

1. Insurance for athletic team members, with an exemption providing for the District to pay the cost of the insurance for any team member who is financially unable to pay (Education Code 32221)
2. Insurance for medical or hospital service for students participating in field trips and excursions (Education Code 35331)
3. Expenses of students' participation in a field trip or excursion within the state or to another state, the District of Columbia, or a foreign country, as long as no student is prohibited from making the field trip due to lack of funds (Education Code 35330)
4. Student fingerprinting program, as long as the fee does not exceed the actual costs associated with the program (Education Code 32390)
5. School camp programs in outdoor science education, conservation education, or forestry operated pursuant to Education Code 8760-8774, provided that the fee is not mandatory and no student is denied the opportunity to participate for nonpayment of the fee (Education Code 35335)
6. Reimbursement to the District for the direct cost of materials used by students to fabricate property they will take home for their own possession and use, such as wood shop, art, or sewing projects kept by students (Education Code 17551)
7. Home-to-school transportation and transportation between regular, full-time day schools and regional occupational centers, programs, or classes, as long as the fee does not exceed the statewide average unsubsidized cost per student, the District provides a waiver based on financial need, and an exemption is made for any student with a disability whose individualized education program includes transportation as a related service necessary to receive a free appropriate public education (Education Code 39807.5)
8. Transportation for students to and from their places of employment in connection with any summer employment program for youth (Education Code 39837)
9. Deposit for school band instruments, music, uniforms, and other regalia which school band members take on excursions to foreign countries (Education Code 38120)
10. Sale or lease of personal computers or of Internet appliances that allow a person to connect to or access the District's educational network, provided that the items are sold or leased to parents/guardians at no more than cost and the District provides network access for families who cannot afford it (Education Code 17453.1)

11. An adult education or secondary school community service class in civic, vocational, literacy, health, homemaking, and technical and general education, not to exceed the cost of maintaining the class (Education Code 51810-51815)
12. Eye safety devices worn in courses or activities involving the use of hazardous substances likely to cause injury to the eyes, when being sold to students and/or teachers or instructors to keep and at a price not to exceed the district's actual costs (Education Code 32033)
13. Actual cost of furnishing copies of any student's records, except that no charge shall be made for furnishing up to two transcripts or two verifications of a former student's records or for reproducing records of a student with a disability when the cost would effectively prevent the parent/guardian from exercising the right to receive the copies (Education Code 49065, 56504)
14. Actual cost of duplication for reproduction of the prospectus of school curriculum or for copies of public records (Education Code 49091.14; Government Code 6253)
15. Food sold at school, subject to free and reduced-price meal program eligibility and other restrictions specified in law (Education Code 38084)
16. In accordance with law, replacement cost or reimbursement for lost or willfully damaged District books, supplies, or property, or for District property loaned to a student that the student fails to return (Education Code 19910-19911, 48904)
17. Tuition for district school attendance by an out-of-state or out-of-country resident (Education Code 48050, 48052, 52613; 8 USC 1184)
18. Adult education books, materials, transportation, and classes, except that no fee may be charged for classes in elementary subjects, classes for which high school credit is granted when taken by a person who does not hold a high school diploma, or classes in English and citizenship (Education Code 39801.5, 52612, 60410)
19. Preschool and child care and development services, in accordance with the fee schedule established by the Superintendent of Public Instruction, unless the family qualifies for subsidized services or the program is exempted from fees by law (Education Code 8239, 8250, 8263)
20. Participation in a before-school or after-school program that is funded as an After School Education and Safety (ASES) program, 21st Century Community Learning Center (21st CCLC), or 21st Century High School After School Safety and Enrichment for Teens program, provided that fees are waived or reduced for families with students who are eligible for free or reduced-price meals and, in regard to ASES and 21st CCLC programs, fees are not charged if the district knows the student is a homeless or foster youth (Education Code 8422, 8482.6)



21. Advanced Placement and International Baccalaureate Diploma examinations for college credits, as long as the examination is not a course requirement and the results have no impact on student grades or credits in the course

Collection of Debt

Before pursuing payment of any debt that has accumulated from unpaid permissible fees, the superintendent or designee shall provide an itemized invoice for any amount owed by the parent/guardian on behalf of a student or former student. The invoice shall reference District policies related to debt collection and the rights established pursuant to Education Code 49014 and 49557.5. For each payment received, the District shall provide a receipt to the parent/guardian. (Education Code 49014)

The superintendent or designee shall not sell debt owed by a parent/guardian of a student or former student. (Education Code 49014)

Board of Trustees

Approved: TBD

B

The Board of Trustees is committed to providing a safe environment for students, staff, and visitors on campus. The superintendent or designee shall consult with local law enforcement and other appropriate individuals and agencies to address the security of school campuses.

Possession of a firearm on or within 1,000 feet of school grounds is prohibited, except under the limited circumstances specified in Penal Code 626.9. School grounds include, but are not limited to, school buildings, fields, storage areas, and parking lots. (Penal Code 626.9)

If a District employee observes or suspects that any unauthorized person is in possession of a firearm on or near school grounds or at a school activity, he/she shall immediately notify the principal or designee and law enforcement.

The prohibition against the possession of firearms on school grounds shall be included in the District's comprehensive safety plan and shall be communicated to District staff, parents/guardians, and the community.

Legal Reference:

EDUCATION CODE

32281 Comprehensive safety plan

38001.5 District security officers; requirements if carry firearm

PENAL CODE

626.9 Gun Free School Zone Act

830.32 District police department; district decision to authorize carrying of firearm

16150 Definition of ammunition

16520 Definition of firearm

26150-26225 Concealed weapons permit

30310 Prohibition against ammunition on school grounds

UNITED STATES CODE, TITLE 18

921 Definitions, firearms and ammunition

922 Firearms, unlawful acts

923 Firearm licensing

UNITED STATES CODE, TITLE 20

7961 Gun-Free Schools Act; student expulsions for possession of firearm

Management Resources:

WEB SITES

Office of the Attorney General: <http://oag.ca.gov/firearms>

Board of Trustees

Approved: TBD

B

The Board of Trustees recognizes that one of its major responsibilities is to provide healthful, safe and adequate facilities that enhance the instructional program. The Board shall endeavor to make the provision of adequate school facilities a priority in the District. Because the schools serve as a focal point for the community, the Board shall also strive to ensure that District facilities fit harmoniously and attractively into their neighborhoods and have flexibility of design to meet future educational and community needs.

The Board of Trustees shall strive to have a school facilities master plan in place and regularly reviewed in light of the District's educational goals. In accordance with this plan, the Board shall:

1. Approve additions or major alterations to existing buildings
2. Determine what new buildings shall be built, when and where, and what equipment shall be purchased for them
3. Determine the method of financing that will be used
4. Select and purchase school sites for future expansion
5. Approve the selection of architects and structural engineers
6. Award contracts for design and construction
7. Name schools and individual buildings
8. Advocate school facility needs to the community

The superintendent or designee shall:

1. Assess the District's short- and long-term facility needs
2. Direct the preparation and updating of the facilities master plan
3. Oversee the preparation of bids and award of contracts
4. Supervise the implementation of the District's building program in accordance with the master plan, Board policy, and state and local requirements, including collaboration with the architect and contractor on the construction of new facilities and modernization of existing facilities
5. Represent the District in official governmental interactions related to the building program

Legal Reference:

EDUCATION CODE

17210-17224 General provisions (school sites)

17260-17268 Plans of schoolhouses

17280-17317 Approval of plans and supervision of construction

17340-17343 Building of schoolhouses

17350-17360 Factory-built school buildings

17365-17374 Fitness of buildings for occupancy; liability of board members

17400-17429 Leasing of school buildings

CODE OF REGULATIONS, TITLE 5

14001 Minimum standards

14010 Procedure for site acquisition

14030 Preliminary procedure, planning and approval of school facilities

14031-14032 Submissions to bureau of school facilities planning; approval

Board of Trustees

Approved: TBD

B

## LINCOLN LIFE ASSURANCE COMPANY OF BOSTON

Home Office: 100 Liberty Way, Suite 100, Dover, New Hampshire 03820-4695

### **Important**

Effective September 1, 2019, Liberty Life Assurance Company of Boston changed its name to Lincoln Life Assurance Company of Boston. Please be aware that in the near future you will receive an Endorsement that must be attached to your policy upon receipt.

### **Importante**

Vigente a partir del 1.º de septiembre de 2019, Liberty Life Assurance Company of Boston cambió su nombre a Lincoln Life Assurance Company of Boston. Tenga en cuenta que en el corto plazo recibirá un Endoso que debe adjuntarse a su póliza una vez recibido.

NOTICE OF PROTECTION PROVIDED BY  
CALIFORNIA LIFE AND HEALTH INSURANCE GUARANTEE ASSOCIATION

This notice provides a brief summary regarding the protections provided to policyholders by the California Life and Health Insurance Guarantee Association (“the Association”). The purpose of the Association is to assure that policyholders will be protected, within certain limits, in the unlikely event that a member insurer of the Association becomes financially unable to meet its obligations. Insurance companies licensed in California to sell life insurance, health insurance, annuities and structured settlement annuities are members of the Association. The protection provided by the Association is not unlimited and is not a substitute for consumers’ care in selecting insurers. This protection was created under California law, which determines who and what is covered and the amounts of coverage.

Below is a brief summary of the coverages, exclusions and limits provided by the Association. This summary does not cover all provisions of the law; nor does it in any way change anyone’s rights or obligations or the rights or obligations of the Association.

**COVERAGE**

• **Persons Covered**

Generally, an individual is covered by the Association if the insurer was a member of the Association *and* the individual lives in California at the time the insurer is determined by a court to be insolvent. Coverage is also provided to policy beneficiaries, payees or assignees, whether or not they live in California.

• **Amounts of Coverage**

The basic coverage protections provided by the Association are as follows.

• **Life Insurance, Annuities and Structured Settlement Annuities**

For life insurance policies, annuities and structured settlement annuities, the Association will provide the following:

• **Life Insurance**

80% of death benefits but not to exceed \$300,000

80% of cash surrender or withdrawal values but not to exceed \$100,000

• **Annuities and Structured Settlement Annuities**

80% of the present value of annuity benefits, including net cash withdrawal and net cash surrender values but not to exceed \$250,000

The maximum amount of protection provided by the Association to an individual, for *all* life insurance, annuities and structured settlement annuities is \$300,000, regardless of the number of policies or contracts covering the individual.

• **Health Insurance**

The maximum amount of protection provided by the Association to an individual, as of July 1, 2016, is \$546,741. This amount will increase or decrease based upon changes in the health care cost component of the consumer price index to the date on which an insurer becomes an insolvent insurer. Changes to this amount will be posted on the Association’s website [www.califega.org](http://www.califega.org).

## COVERAGE LIMITATIONS AND EXCLUSIONS FROM COVERAGE

The Association may not provide coverage for this policy. Coverage by the Association generally requires residency in California. You should not rely on coverage by the Association in selecting an insurance company or in selecting an insurance policy.

The following policies and persons are among those that are excluded from Association coverage:

- A policy or contract issued by an insurer that was not authorized to do business in California when it issued the policy or contract
- A policy issued by a health care service plan (HMO), a hospital or medical service organization, a charitable organization, a fraternal benefit society, a mandatory state pooling plan, a mutual assessment company, an insurance exchange, or a grants and annuities society
- If the person is provided coverage by the guaranty association of another state
- Unallocated annuity contracts; that is, contracts which are not issued to and owned by an individual and which do not guaranty annuity benefits to an individual
- Employer and association plans, to the extent they are self-funded or uninsured
- A policy or contract providing any health care benefits under Medicare Part C or Part D
- An annuity issued by an organization that is only licensed to issue charitable gift annuities
- Any policy or portion of a policy which is not guaranteed by the insurer or for which the individual has assumed the risk, such as certain investment elements of a variable life insurance policy or a variable annuity contract
- Any policy of reinsurance unless an assumption certificate was issued
- Interest rate yields (including implied yields) that exceed limits that are specified in Insurance Code Section 1607.02(b)(2)(C).

## NOTICES

Insurance companies or their agents are required by law to give or send you this notice. Policyholders with additional questions should first contact their insurer or agent. To learn more about coverages provided by the Association, please visit the Association's website at [www.califega.org](http://www.califega.org), or contact either of the following:

California Life and Health Insurance  
Guarantee Association  
P.O. Box 16860  
Beverly Hills, CA 90209-3319  
(323) 782-0182

California Department of Insurance  
Consumer Communications Bureau  
300 South Spring Street  
Los Angeles, CA 90013  
(800) 927-4357

**Insurance companies and agents are not allowed by California law to use the existence of the Association or its coverage to solicit, induce or encourage you to purchase any form of insurance. When selecting an insurance company, you should not rely on Association coverage. If there is any inconsistency between this notice and California law, then California law will control.**

## GROUP LIFE INSURANCE POLICY

**Sponsor:** Anaheim Union High School District

**Policy Number:** SA3-890-LF0240-01

**Effective Date:** February 1, 2020

**Governing Jurisdiction** is California and subject to the laws of that State.

**Premiums** are due and payable monthly on the first day of each month.

**Policy Anniversaries** shall occur each February 1st beginning in 2021.

Liberty Life Assurance Company of Boston (hereinafter referred to as Liberty) agrees to pay the benefits provided by this policy in accordance with its provisions.

**PLEASE READ THIS POLICY CAREFULLY FOR FULL DETAILS.**

This policy is a legal contract and is issued in consideration of the Application of the Sponsor, a copy of which is attached, and of the payment of premiums by the Sponsor.

For purposes of this policy, the Sponsor acts on its own behalf or as the Covered Employee's agent. Under no circumstances will the Sponsor be deemed the agent of Liberty.

This policy is delivered in and governed by the laws of the governing jurisdiction.

The following pages including any amendments, riders or endorsements are a part of this policy.

Signed at Liberty's Home Office, 175 Berkeley Street, Boston, Massachusetts 02116.



SECRETARY



PRESIDENT



TABLE OF CONTENTS

SECTION 1..... SCHEDULE OF BENEFITS

SECTION 2..... DEFINITIONS

SECTION 3..... ELIGIBILITY AND EFFECTIVE DATES

SECTION 4..... INSURANCE BENEFITS

SECTION 5..... EXCLUSIONS

SECTION 6..... TERMINATION PROVISIONS

SECTION 7..... GENERAL PROVISIONS

SECTION 8..... PREMIUMS

SECTION 9..... APPLICATION

## SECTION 1 - SCHEDULE OF BENEFITS

### ELIGIBILITY REQUIREMENTS FOR INSURANCE BENEFITS

#### Classification of Covered Employees:

Class 1: All active full-time and part-time Certified Employees and Classified Employees working a minimum of 20 hours per week.

Class 2: All active Certified or Classified Management Employees.

Class 3: All active Board Members and Personnel Commissioners.

**Note:** This policy does not cover the following Employees: Substitute and Seasonal Employees, and Employees who are not legal residents working in the United States.

#### Eligibility Waiting Period:

1. If the Covered Person is employed by the Sponsor on the policy effective date -  
None
2. If the Covered Person begins employment for the Sponsor after the policy effective date -  
First of the month following the date of hire

#### Employee Contributions Required:

Employee Basic Life Insurance Benefits:	No
Employee Optional Life Insurance Benefits:	Yes
Employee Basic Accidental Death and Dismemberment Insurance Benefits:	No
Employee Optional Accidental Death and Dismemberment Insurance Benefits:	Yes
Dependent Optional Life Insurance Benefits:	Yes
Dependent Optional Accidental Death and Dismemberment Insurance Benefits:	Yes

**SECTION 1 - SCHEDULE OF BENEFITS**  
(Continued)

**LIFE INSURANCE**

**Amount of Insurance:**

**Employee Basic Life Insurance:**

Applicable to Class 1, 3:  
\$50,000.00

Applicable to Class 2:

An amount equal to 1.5 times Annual Earnings plus an additional \$50,000.00. If not a multiple of \$1,000.00, this amount will be rounded to the next higher multiple of \$1,000.00. The total amount may not exceed \$300,000.00.

**Employee Optional Life Insurance:**

An amount in increments of \$10,000.00. This amount may not exceed the lesser of 5 times Annual Earnings or \$500,000.00.

**Dependent Optional Life Insurance:**

**SPOUSE**

Spouse or Domestic Partner:

An amount in increments of \$5,000.00. This amount may not exceed \$250,000.00.

**CHILD**

Children (Age at Death):

Live birth, but under 26 years or 23 years if a full-time student.

An amount in increments of \$2,000.00. This amount may not exceed \$10,000.00.

**Note:** The amount of Dependent Life Insurance may not exceed 50.00% of the amount of Employee Optional Life Insurance in force on the Covered Employee.

**SECTION 1 - SCHEDULE OF BENEFITS**  
(Continued)

**ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE**

**Full Amount of Insurance:**

**Employee Basic Accidental Death and Dismemberment Insurance:**

Applicable to Class 1, 3:  
\$50,000.00

Applicable to Class 2:  
An amount equal to 1.5 times Annual Earnings. If not a multiple of \$1,000.00, this amount will be rounded to the next higher multiple of \$1,000.00. The total amount may not exceed \$300,000.00.

**Employee Optional Accidental Death and Dismemberment Insurance:**

An amount equal to the Employee Optional Life benefit amount

**Dependent Optional Accidental Death and Dismemberment Insurance:**

**SPOUSE**

Spouse or Domestic Partner:

An amount in increments of \$5,000.00. This amount may not exceed \$250,000.00.

**CHILD**

Children (Age at Death):

Live birth, but under 23 years or 26 years if a full-time student.

An amount in increments of \$2,000.00. This amount may not exceed \$10,000.00.

**Note:** The amount of Dependent Life Insurance may not exceed 50.00% of the amount of Employee Accidental Death and Dismemberment Insurance in force on the Covered Employee.

**SECTION 1 - SCHEDULE OF BENEFITS**  
(Continued)

**ADDITIONAL ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE**

**Employee Seat Belt Benefit:**

Maximum Benefit Amount: 10.00% of Full Amount up to \$10,000.00

**Employee Air Bag Benefit:**

Maximum Benefit Amount: 10.00% of Full Amount up to \$10,000.00

**Employee Child Education Benefit:**

Maximum Annual Benefit (Per Dependent child): \$2,500.00

Maximum Lifetime Family Benefit Amount: \$20,000.00

Dependent Children Maximum Age: 26 years

**Employee Child Care Benefit:**

Maximum Annual Benefit (Per Dependent child): \$2,500.00

Maximum Lifetime Family Benefit Amount: \$20,000.00

**Reduction Formula:**

Applicable to Basic Insurance:

The amount of Life and Accidental Death and Dismemberment Insurance applicable to the Covered Person's class of benefits will reduce at age 65 or older as follows:

ages 65 - 59:	to 65.00%
ages 70 - 74:	to 45.00%
ages 75 - 79:	to 30.00%
ages 80 & up:	to 20.00%

Applicable to Optional Insurance:

The amount of Life and Accidental Death and Dismemberment Insurance applicable to the Covered Person's class of benefits will reduce at age 65 or older as follows:

ages 65 - 59:	to 65.00%
ages 70 - 74:	to 45.00%
ages 75 - 79:	to 30.00%
ages 80 & up:	to 20.00%

**SECTION 1 - SCHEDULE OF BENEFITS**  
(Continued)

**Evidence of Insurability Requirements**

**Non-Medical Maximum:**

Employee Optional Life Insurance Benefits:	\$100,000.00
Dependent Spouse or Domestic Partner Optional Life Insurance Benefits:	\$20,000.00

Any amounts of insurance in excess of the amount shown above that are due solely to salary increases are not subject to Evidence of Insurability.

**Annual Enrollment:**

Employee Optional Life Insurance Benefits:	Any increases of more than one level above the current benefit level will be subject to Evidence of Insurability.
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Any increases elected during Annual Enrollment will be subject to Evidence of Insurability if an Employee has previously been denied coverage. The Non-Medical Maximum will apply to any changes made during the Annual Enrollment Period.

Dependent Spouse or Domestic Partner Optional Life Insurance:	Any increases of more than one level above the current benefit level will be subject to Evidence of Insurability.
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**Family Status Change:**

Employee Optional Life Insurance Benefits:	Any increases of more than one level above the current benefit level will be subject to Evidence of Insurability.
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Any increases elected due to a Family Status Change will be subject to Evidence of Insurability if an Employee has previously been denied coverage. The Non-Medical Maximum will apply to any changes made due to a Family Status Change.

Dependent Spouse or Domestic Partner Optional Life Insurance:	Any increases of more than one level above the current benefit level will be subject to Evidence of Insurability.
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## SECTION 2 - DEFINITIONS

In this section Liberty defines some basic terms needed to understand this policy. The male pronoun whenever used in this policy includes the female.

"**Active Employment**" means the Employee must be actively at work for the Sponsor:

1. on a full-time or part-time basis and paid regular earnings;
2. for at least the minimum number of hours shown in the Schedule of Benefits; and either perform such work:
  - a. at the Sponsor's usual place of business; or
  - b. at a location to which the Sponsor's business requires the Employee to travel.

An Employee will be considered actively at work if he was actually at work on the day immediately preceding:

1. a weekend (except where one or both of these days are scheduled work days);
2. holidays (except when the holiday is a scheduled work day);
3. paid vacations;
4. any non-scheduled work day;
5. an excused leave of absence (except medical leave for the Covered Person's own disabling condition and lay-off); and
6. an emergency leave of absence (except emergency medical leave for the Covered Person's own disabling condition).

"**Administrative Office**" means Liberty Life Assurance Company of Boston, 9 Riverside Road, Weston, MA 02493.

"**Annual Earnings**" means the Covered Person's gross annual rate of earnings from the Sponsor. However, such earnings will not include bonuses, commissions, overtime pay and extra compensation.

"**Annual Enrollment Period**" or "**Enrollment Period**" means the period before each policy anniversary so designated by the Sponsor and Liberty during which an Employee may enroll for coverage under this policy.

**SECTION 2 - DEFINITIONS**  
(Continued)

"**Application**" is the document designated in Section 9; it is attached to and is made a part of this policy.

"**Confined**" means confinement in a hospital, skilled nursing facility or rehabilitation facility.

"**Covered Dependent**" means a Dependent whose coverage is in effect. It does not include a Dependent whose coverage has ended.

"**Covered Employee**" means a person in Active Employment insured under this policy.

"**Covered Person**" means an Employee in Active Employment or a Dependent insured under this policy.

"**Dependent**" means:

1. a Covered Employee's lawful spouse, including a legally separated spouse or Domestic Partner; and
2. a Covered Employee's unmarried children, who meet the age requirements shown in the Schedule of Benefits.

Children include the Covered Employee's own natural offspring, lawfully adopted children, and full-time students as defined by the school being attended. A child will be considered adopted on the date of placement in the Covered Employee's home.

They also include stepchildren who are dependent on the Covered Employee for support and maintenance and living with the Covered Employee in a regular parent-child relationship.

They also include children who, on and after the date on which insurance would otherwise end because of the children's age, are Continuously Disabled.

With respect to this provision, "**Continuously Disabled**" means a child who is incapable of self-sustaining employment because of mental or physical disabilities and is chiefly dependent on the Covered Employee for support and maintenance, or institutionalized because of mental or physical disabilities.

Dependent does not include a person who is an eligible Employee or a member of the armed forces.



**SECTION 2 - DEFINITIONS**  
(Continued)

"**Domestic Partner**" means an unmarried person of the same or opposite sex with whom the Covered Employee shares a committed relationship, is jointly responsible for the other's welfare and financial obligations, at least 18 years of age and mentally competent to consent to a contract, not related by blood to a degree that could prohibit legal marriage in the state where legally residing, maintains the same residence(s) and is not married to or legally separated from anyone else. A Domestic Partner certification must be completed and filed with the Sponsor before the partner can be designated as a Dependent.

"**Eligibility Date**" means the date an Employee becomes eligible for insurance under this policy. Eligibility Requirements are shown in the Schedule of Benefits.

"**Eligibility Waiting Period**" means the continuous length of time an Employee must be in Active Employment in an eligible class to reach his Eligibility Date.

"**Employee**" means a person in Active Employment with the Sponsor.

"**Enrollment Form**" is the document completed by the Covered Employee, if required, when enrolling for coverage. This form must be satisfactory to Liberty.

"**Evidence of Insurability**" means a statement of proof of the Covered Person's medical history upon which acceptance for insurance will be determined by Liberty.

**SECTION 2 - DEFINITIONS**  
(Continued)

"**Family and Medical Leave**" means a leave of absence for the birth, adoption or foster care of a child, or for the care of the Covered Employee's child, spouse or parent or for the Covered Employee's own serious health condition as those terms are defined by the Federal Family and Medical Leave Act of 1993 (FMLA) and any amendments, or by applicable state law.

"**Family Status Change**" means any one of the following events that may occur:

1. the Employee's marriage or divorce;
2. the Employee's filing or rescinding of a Domestic Partner certification;
3. the birth of a child to the Employee;
4. the adoption of a child by the Employee;
5. the death of the Employee's spouse or Domestic Partner or child;
6. the commencement or termination of employment of the Employee's spouse or Domestic Partner;
7. the change from part-time employment to full-time employment by the Employee or the Employee's spouse or Domestic Partner;
8. the change from full-time employment to part-time employment by the Employee or the Employee's spouse or Domestic Partner;
9. the taking of unpaid leave of absence by the Employee or the Employee's spouse or Domestic Partner.

**SECTION 2 - DEFINITIONS**  
(Continued)

**"Initial Enrollment Period"** means one of the following periods during which an Employee may first enroll for coverage under this policy:

1. if the Employee is eligible for insurance on the policy effective date, a period before the policy effective date set by the Sponsor and Liberty.
2. if the Employee becomes eligible for insurance after the policy effective date, the period which ends 31 days after his Eligibility Date.

**"Injury"** means bodily impairment resulting directly from an accident and independently of all other causes.

**"Non-Medical Maximum"** means an amount of insurance on a Covered Person which is not subject to Evidence of Insurability. The Non-Medical Maximum amounts are shown in the Schedule of Benefits. Any amounts of insurance in excess of the Non-Medical Maximums are subject to Evidence of Insurability. Evidence of Insurability will be at the Covered Employee's expense.

**"Physician"** means a person who:

1. is licensed to practice medicine and is practicing within the terms of his license; or
2. is a licensed practitioner of the healing arts in a category specifically favored under the health insurance laws of the state where the treatment is received and is practicing within the terms of his license.

It does not include a Covered Person, any family member or domestic partner.

**SECTION 2 - DEFINITIONS**  
(Continued)

"**Proof**" means the evidence in support of a claim for benefits and includes, but is not limited to, the following:

1. a claim form completed and signed (or otherwise formally submitted) by the Covered Employee or his beneficiary claiming benefits;
2. an attending Physician's statement completed and signed (or otherwise formally submitted) by the Covered Person's attending Physician; and
3. the provision by the attending Physician of standard diagnosis, chart notes, lab findings, test results, x-rays and/or other forms of objective medical evidence in support of a claim for benefits;
4. a certified copy of a death certificate.

Proof must be submitted in a form or format satisfactory to Liberty.

"**Schedule of Benefits**" means the section of this policy which shows, among other things, the Eligibility Requirements, Eligibility Waiting Period, and Amount of Insurance Benefit.

"**Sickness**" means disease or illness including related conditions and recurrent symptoms of the sickness. Sickness also includes pregnancy.

"**Sponsor**" means the entity to whom this policy is issued.

## SECTION 3 - ELIGIBILITY AND EFFECTIVE DATES

### Eligibility Requirements for Employee and Dependent Insurance Benefits

The eligibility requirements for insurance benefits are shown in the Schedule of Benefits.

### Eligibility Date for Insurance Benefits

#### Employee Coverage:

If the Employee is in an eligible class he will qualify for insurance on the later of:

1. this policy's effective date; or
2. the day after he completes the Eligibility Waiting Period shown in the Schedule of Benefits.

#### Dependent Coverage:

If the Employee is eligible for Employee coverage he will be eligible for Dependent coverage on the later of:

1. the date he is eligible for Employee coverage if on that date he has a Dependent; or
2. the date he acquires a Dependent if on that date he is eligible for Employee coverage.

If both parents are Employees, only one will be eligible for Dependent coverage with respect to their Dependent children.

### Annual Enrollment Period

During each Annual Enrollment Period, an Employee may keep his coverage at the same level or make any one of the following changes in coverage for the next policy year, subject to any Evidence of Insurability Requirements as shown in the Schedule of Benefits:

1. decrease his coverage;
2. increase his coverage including enrolling for the first time.

If an Employee fails to enroll for a change in his coverage option during any Annual Enrollment Period he will continue to be insured for the same coverage option during the next policy year, unless the Covered Employee experiences a Family Status Change.

**SECTION 3 - ELIGIBILITY AND EFFECTIVE DATES**  
(Continued)

**Family Status Change**

When a Covered Employee experiences a Family Status Change, a Covered Employee may keep his coverage at the same level or make any one of the following changes in coverage, subject to any Evidence of Insurability Requirements as shown in the Schedule of Benefits:

1. decrease his coverage;
2. increase his coverage including enrolling for the first time.

The Covered Employee must apply for the change in coverage within 31 days of the date of the Family Status Change. Such changes in coverage must be due to or consistent with the reason that the change in coverage was permitted. A change in coverage is consistent with a Family Status Change only if it is necessary or appropriate as the result of the Family Status Change.

**Effective Date for Insurance Benefits**

Insurance will be effective at 12:01 A.M. Standard Time in the governing jurisdiction on the day determined as follows, but only if the Employee's application or enrollment for insurance is made with Liberty through the Sponsor in a form or format satisfactory to Liberty.

**Employee Coverage:**

1. For non-contributory coverage not subject to Evidence of Insurability, the Covered Employee will be insured on his Eligibility Date.
2. For non-contributory coverage subject to Evidence of Insurability, the Covered Employee will be insured on the later of the date Liberty gives approval or his Eligibility Date.
3. For contributory coverage not subject to Evidence of Insurability, the Covered Employee will be insured on the later of the date he makes application or his Eligibility Date, provided he makes application no later than 31 days after his Eligibility Date.
4. For contributory coverage subject to Evidence of Insurability, the Covered Employee will be insured on the later of the date Liberty gives approval or his Eligibility Date, provided he makes application no later than 31 days after his Eligibility Date.

Evidence of Insurability will be at the Covered Employee's Expense.

**SECTION 3 - ELIGIBILITY AND EFFECTIVE DATES**  
(Continued)

**Effective Date for Insurance Benefits (Continued)**

**Dependent Coverage:**

1. For contributory coverage not subject to Evidence of Insurability, the Covered Employee's Dependent will be insured on the later of the date the Covered Employee makes application or his Eligibility Date, provided he makes application no later than 31 days after his Eligibility Date.
2. For contributory coverage subject to Evidence of Insurability, the Covered Employee's Dependent will be insured on the later of the date Liberty gives approval or his Eligibility Date, provided he makes application no later than 31 days after his Eligibility Date.

Evidence of Insurability will be at the Covered Employee's Expense.

**Increases or Decreases:**

Any increase in or addition to coverage will take effect on the date of the change.

Any decrease in or deletion of coverage will take effect on the date of the change.

Any such change applies to loss of life or accidental Injury that occurs on or after the effective date of the change.

**Delayed Effective Date for Employee Insurance**

The effective date of any initial, increased or additional insurance will be delayed for an individual if he is not in Active Employment because of Injury or Sickness. The initial, increased or additional insurance will begin on the date the individual returns to Active Employment.

**Delayed Effective Date for Dependent Insurance**

If a Covered Dependent is Confined on the date the increase or addition is to take effect, it will take effect when the confinement ends.

**SECTION 3 - ELIGIBILITY AND EFFECTIVE DATES**  
(Continued)

**Family and Medical Leave**

A Covered Employee's coverage may be continued under this policy for an approved family or medical leave of absence for up to 12 weeks following the date coverage would have terminated, subject to the following:

1. the authorized leave is in writing;
2. the required premium is paid;
3. the Covered Employee's benefit level, or the amount of earnings upon which the Covered Employee's benefit may be based, will be that in effect on the date before said leave begins; and
4. continuation of coverage will cease immediately if any one of the following events should occur:
  - a. the Covered Employee returns to work;
  - b. this policy terminates;
  - c. the Covered Employee is no longer in an eligible class;
  - d. nonpayment of premium when due by the Sponsor or the Covered Employee;
  - e. the Covered Employee's employment terminates.

**Lay-off**

The Sponsor may continue the Covered Employee's coverage(s) by paying the required premiums, if the Covered Employee is temporarily laid off.

The Covered Employee's coverage(s) will not continue beyond the end of the policy month in which the layoff begins. In continuing such coverage(s) under this provision, the Sponsor agrees to treat all Covered Employees equally.

**Leave of Absence**

The Sponsor may continue the Covered Employee's coverage(s) by paying the required premiums, if the Covered Person is granted an approved leave of absence.

The Covered Employee's coverage(s) will not continue beyond a period of three months. In continuing such coverage(s) under this provision, the Sponsor agrees to treat all Covered Employees equally.

**Leave of Absence Due to Disability**

The Sponsor may continue the Covered Employee's coverage(s) by paying the required premiums, if the Covered Employee is granted an approved leave of absence due to a disability.

The Covered Employee's coverage(s) will not continue beyond a period of twelve months. In continuing such coverage(s) under this provision, the Sponsor agrees to treat all Covered Employees equally.



### Rehire Terms

If a former Employee is re-hired by the Sponsor within 12 months of his termination date, all past periods of Active Employment with the Sponsor will be used in determining the re-hired Employee's Eligibility Date. If a former Employee is re-hired by the Sponsor more than 12 months after his termination date, he is considered to be a new Employee when determining his Eligibility Date.

**SECTION 3 - ELIGIBILITY AND EFFECTIVE DATES**  
(Continued)

**Continuation During a Labor Dispute**

**ELIGIBILITY**

A Covered Employee whose coverage under this policy ends because he stops active work as a result of a labor dispute may have the right to have continued coverage. To continue coverage, the required premium must be paid to the Sponsor when due.

To qualify for continued coverage, a Covered Employee must have been covered by this policy on the date of cessation of work.

If any premium was due prior to the date of cessation of work and is unpaid at the date of cessation of work, continuation may be contingent upon payment of such premium.

**PAYMENT FOR CONTINUED COVERAGE**

The Covered Employee must pay his individual contribution of premium and any contribution due from the employer for the period of cessation of work. The premium will be 100% of the total employer and employee cost of providing the same benefits if the cessation of work had not occurred. The individual premium rate may be increased up to an additional 20%, or a higher percent if approved by the Commissioner of Insurance of California.

**BENEFITS UNDER CONTINUED COVERAGE**

This continued coverage will at all times provide the same benefits as would have been afforded to the Covered Employee the work cessation not occurred. This includes any changes in the coverage under this policy as may become effective while continued coverage is in effect.

**TERMINATION OF CONTINUED COVERAGE**

A Covered Employee's continued coverage under this provision will end at the earliest of these dates:

- the date which ends the "maximum period" as defined below;
- the date ending the last period for which the covered person has made any required payment for continued coverage on a timely basis;
- the date work cessation ends;
- the date on which the number of persons for which premium is paid is less than 75% of those eligible to continue coverage;
- the date a Covered Employee takes full-time employment with another employer.

The "maximum period" referred to above will start with the first day of the period of work cessation and will end with the date 6 months after the work cessation began.

## SECTION 4 - INSURANCE BENEFITS

### EMPLOYEE LIFE INSURANCE

#### Benefits

When Liberty receives satisfactory Proof of the Covered Employee's death, Liberty will pay the proceeds of the Life Insurance in force on the Covered Employee's life under this policy. The benefit payable is shown in the Schedule of Benefits.

#### Conversion Privilege

##### Conversion Privilege at Individual Termination or Reduction of Benefits:

If all or part of a Covered Employee's coverage ends, the Covered Employee may convert the amount that ends to an individual Life Insurance policy. Conversion is subject to the following conditions:

1. within 31 days after coverage ends or is reduced, the Covered Employee must make written application to Liberty and pay the first premium payment.
2. the individual policy will be issued without Evidence of Insurability. It will contain Life Insurance benefits only. The policy will be one then being offered by Liberty. The premium due will be based on the premium schedule of Liberty's conversion policy that applies to the Covered Employee's class of risk and age at the birthday nearest to the effective date of the individual policy.

The individual policy will be effective 31 days after the Covered Employee's group coverage ends.

##### Conversion Privilege at Class or Policy Termination:

If coverage ends for all employees or for a Covered Employee's class, the Covered Employee is entitled to a limited conversion privilege. The Covered Employee must have been covered for at least 5 years. The Covered Employee must apply for the individual policy in the same manner as described above. The amount the Covered Employee may convert is limited to the lesser of:

1. the amount the Covered Employee was covered for on the date the group coverage terminated less any group insurance he becomes eligible for within 31 days; or
2. \$2,000.

The individual policy will be effective 31 days after the Covered Employee's group coverage ends.

##### Death Within the 31 Days Allowed for Conversion:

If a Covered Employee dies within the 31 days allowed for conversion, Liberty will pay to his beneficiary the amount he was eligible to convert. Such insurance will be paid as a claim under this policy. Any premiums paid for a converted policy will be refunded.

**SECTION 4 - INSURANCE BENEFITS**  
(Continued)

**EMPLOYEE LIFE INSURANCE COVERAGE (Continued)**

**Accelerated Death Benefit**

**Note: The receipt of an Accelerated Death Benefit may be taxable. A Covered Employee should consult his tax consultant or legal advisor before applying for an Accelerated Death Benefit.**

If, while insured under this policy, a Covered Employee or Covered Dependent spouse or Domestic Partner gives Liberty satisfactory Proof of having a Terminal Condition, the Covered Employee or Covered Dependent spouse or Domestic Partner may receive a portion of his Life Insurance as an Accelerated Death Benefit. Such insurance will be paid one time to the Covered Employee or Covered Dependent spouse or Domestic Partner in one lump sum.

Applicable to Basic Life Insurance:

Applicable to Class 1, 2:

The amount of Accelerated Death Benefit payable under this policy is limited to the lesser of the following:

1. the Accelerated Death Benefit amount requested by the Covered Employee;
2. 75.00% of the Covered Employee's Life Insurance that is in force on the date the Covered Employee applies for an Accelerated Death Benefit; or
3. \$150,000.00.

Applicable to Class 3:

The amount of Accelerated Death Benefit payable under this policy is limited to the lesser of the following:

1. the Accelerated Death Benefit amount requested by the Covered Employee;
2. 75.00% of the Covered Employee's Life Insurance that is in force on the date the Covered Employee applies for an Accelerated Death Benefit; or
3. \$225,000.00.

Applicable to Optional Life Insurance:

The amount of Accelerated Death Benefit payable under this policy is limited to the lesser of the following:

1. the Accelerated Death Benefit amount requested by the Covered Employee;
2. 75.00% of the Covered Employee's Life Insurance that is in force on the date the Covered Employee applies for an Accelerated Death Benefit; or
3. \$150,000.00.

The amount of Accelerated Death Benefit payable to the Covered Dependent spouse or Domestic Partner under this policy is limited to the lesser of the following:

1. the Accelerated Death Benefit amount requested by the Covered Dependent spouse or Domestic Partner;
2. 75.00% of the Covered Dependent spouse's or Domestic Partner's Life Insurance that is in force on the date the Covered Dependent spouse or Domestic Partner applies for an Accelerated Death Benefit; or
3. \$150,000.00.

If the amount of a Covered Employee's or Covered Dependent spouse's or Domestic Partner's Life Insurance under this policy is scheduled to reduce within 12 months following the date the Covered Employee or Covered Dependent spouse or Domestic Partner applies for the Accelerated Death Benefit, the benefit payable under this policy will be based on the reduced amount.

#### **Application for an Accelerated Death Benefit**

A Covered Employee or Covered Dependent spouse or Domestic Partner must apply for an Accelerated Death Benefit. To apply, the Covered Employee or Covered Dependent spouse or Domestic Partner must give Liberty:

1. certification, from a Physician, that he has a Terminal Condition, as defined by this policy;
2. supporting evidence satisfactory to Liberty, documenting the Terminal Condition;
3. a completed claims form.

**SECTION 4 - INSURANCE BENEFITS**  
(Continued)

**EMPLOYEE LIFE INSURANCE COVERAGE (Continued)**

**Accelerated Death Benefit (Continued)**

**Application for an Accelerated Death Benefit (Continued)**

During the pendency of a claim, Liberty may, at its own expense, have a Physician examine the Covered Employee or Covered Dependent spouse or Domestic Partner.

If the Covered Employee or Covered Dependent spouse or Domestic Partner has assigned all or a portion of the Life Insurance under this policy or named an irrevocable beneficiary, the Covered Employee or Covered Dependent spouse or Domestic Partner must also give Liberty a signed written consent form from the assignee or irrevocable beneficiary.

The Accelerated Death Benefit will be payable upon receipt of satisfactory Proof of a Terminal Condition; and signed written consent from an assignee or irrevocable beneficiary, if required.

With respect to this provision "**Terminal Condition**" means a condition:

1. which is expected to result in the Covered Employee's or Covered Dependent spouse's or Domestic Partner's death within 12 months; and
2. from which there is no reasonable prospect of recovery.

**Effect on Insurance**

The amount of a Covered Employee's or Covered Dependent spouse's or Domestic Partner's Life Insurance will be reduced by the amount paid as an Accelerated Death Benefit. Premiums, if any, for the remaining portion of a Covered Employee's or Covered Dependent spouse's or Domestic Partner's Life Insurance will be based on the amount of the remaining Life Insurance in effect after payment of the Accelerated Death Benefit. All other terms and provisions of this policy will apply to the remaining portion. Receipt of an Accelerated Death Benefit does not affect any Accidental Death or Dismemberment insurance benefit in force on a Covered Employee's or Covered Dependent spouse's or Domestic Partner's life.

**Exceptions**

No Accelerated Death Benefit will be paid if:

1. the Covered Employee or Covered Dependent spouse or Domestic Partner is required by a court of law to exercise this option to satisfy a claim of creditors, whether in bankruptcy or otherwise;
2. the Covered Employee or Covered Dependent spouse or Domestic Partner is required by a governmental agency to exercise this option in order to apply for, receive, or continue a government benefit or entitlement;
3. all or a part of a Covered Employee's insurance must be paid to the Covered Employee's children or spouse or former spouse as part of a divorce decree, separate maintenance agreement or property settlement agreement;
4. the Covered Employee is married and lives in a community property state, unless the Covered Employee's spouse has given Liberty signed written consent; or
5. the Covered Employee or Covered Dependent spouse or Domestic Partner has previously received an Accelerated Death Benefit under this policy or any other group policy held by the Sponsor.

**SECTION 4 - INSURANCE BENEFITS**  
(Continued)

**DEPENDENT LIFE INSURANCE**

**Benefits**

When Liberty receives satisfactory Proof of the Covered Dependent's death, Liberty will pay to the Covered Employee the amount in force on such Covered Dependent's life under this policy. The Dependent Life Insurance benefit will be paid in one sum. It is shown in the Schedule of Benefits.

**Conversion Privilege**

**Conversion Privilege at Individual Termination or Reduction of Benefits:**

If a Covered Dependent's coverage ends because:

1. of the Covered Employee's death; or
2. the Covered Employee's employment in an eligible class for Dependent Life Insurance ends,

the Covered Employee's Covered Dependent spouse or Domestic Partner may convert Dependent Life Insurance to an individual policy. Within 31 days after coverage ends, the Covered Dependent spouse or Domestic Partner must make written application to Liberty and pay the first premium payment. The individual policy will contain Life Insurance benefits only. The policy will be one then being offered by Liberty. Evidence of Insurability will not be required.

**Conversion Privilege at Class or Policy Termination:**

If a Covered Dependent's coverage ends because:

1. coverage ends for all employees; or
2. coverage ends for all employees in the Covered Employee's eligible class,

the Covered Dependent spouse or Domestic Partner is entitled to a limited conversion privilege. The Covered Employee must be entitled to convert to an individual policy in order for his Covered Dependent spouse or Domestic Partner to have this limited privilege. Conversion must be applied for in the same way as stated above. The amount the Covered Dependent spouse or Domestic Partner may convert is limited to the lesser of:

1. the amount the Covered Dependent spouse or Domestic Partner was covered for on the date coverage ended less any group insurance he becomes eligible for within 31 days; or
2. \$2,000.

The individual policy will become effective 31 days after the Covered Dependent spouse's or Domestic Partner coverage ends.

**Death Within the 31 Days Allowed for Conversion:**

Dependent Life Insurance is payable if a Covered Dependent spouse or Domestic Partner dies during this period. The amount payable is the amount the Covered Dependent spouse or Domestic Partner was entitled to convert. Such insurance will be paid under this policy. Any premium paid for an individual policy will be refunded.

## SECTION 4 - INSURANCE BENEFITS

(Continued)

### EMPLOYEE AND DEPENDENT ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE

#### Benefits

Accidental Death and Dismemberment benefits are payable when a Covered Person suffers a loss solely as the result of accidental Injury that occurs while covered. The loss must occur within 365 days after the date of the accident. The benefit payable is called the Full Amount. It is shown in the Schedule of Benefits.

<b>Loss Schedule:</b>	<b>Benefit Payable:</b>
Life	Full Amount
Both Hands or Both Feet	Full Amount
Sight of Both Eyes	Full Amount
One Hand and One Foot	Full Amount
One Hand and Sight of One Eye	Full Amount
One Foot and Sight of One Eye	Full Amount
Speech and Hearing in Both Ears	Full Amount
One Hand or One Foot	One-half Full Amount
Sight of One Eye	One-half Full Amount
Speech or Hearing in Both Ears	One-half Full Amount
Thumb and Index Finger of the Same Hand	One-quarter Full Amount
Quadriplegia	Full Amount
Paraplegia	One-half Full Amount
Hemiplegia	One-half Full Amount
Diplegia	One-half Full Amount
Monoplegia	One-quarter Full Amount

Payment is made for loss due to each accident without regard to loss resulting from any prior accident. In no event may the total amount payable for all losses due to any one accident exceed the Full Amount.

Loss of hands or feet means complete severance through or above the wrist or ankle joint.

Loss of sight, speech or hearing must be total and irrecoverable.

Loss of thumb and index finger means that all of the thumb and index finger are cut off at or above the joint closest to the wrist. This benefit is not payable if a benefit is payable for the loss of the same entire hand.

Quadriplegia means the total and permanent paralysis of both upper and lower limbs.

Paraplegia means the total and permanent paralysis of both lower limbs.

Hemiplegia means the total and permanent paralysis of the upper and lower limbs on one side of the body.

Diplegia means the total and permanent paralysis of both arms.

Monoplegia means the total and permanent paralysis of one arm or one leg.



**SECTION 4 - INSURANCE BENEFITS**  
(Continued)

**ADDITIONAL ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE**

**Benefits**

**Seat Belt Benefit**

Liberty will pay an additional benefit if accidental death was caused by an Automobile accident while the Covered Person was driving or riding in an Automobile and the Covered Person was covered by this policy. The benefit is payable if the Covered Person was wearing a Seat Belt at the time of the accident. The benefit payable is shown in the Schedule of Benefits.

Liberty must be given satisfactory written Proof that the Covered Person's death resulted from an Automobile accident while wearing a Seat Belt. A copy of the police accident report should be submitted with the claim. If a copy of the police accident report is not available, or if it is unclear that the Covered Person was wearing a Seat Belt, Liberty will pay 10.00% of the maximum benefit as shown in the Schedule of Benefits.

No benefit will be paid if the Covered Person was the driver of the Automobile and did not hold a current valid driver's license.

**Air Bag Benefit**

Liberty will pay an additional benefit if accidental death was caused by an Automobile accident while the Covered Person was driving or riding in an Automobile and the Covered Person was covered by this policy. The benefit is payable if the Covered Person was wearing a Seat Belt at the time of the accident and was seated behind a properly installed Air Bag. The benefit payable is shown in the Schedule of Benefits.

Liberty must be given satisfactory written Proof that the Covered Person's death resulted from an Automobile accident while wearing a Seat Belt and the Automobile was equipped with an Air Bag directly in front of the Covered Person. A copy of the police accident report should be submitted with the claim.

No benefit will be paid if the Covered Person was the driver of the Automobile and did not hold a current valid driver's license.

With respect to this provision, "**Air Bag**" means the passive restraint device in an Automobile which inflates automatically upon collision to provide protection in Automobile accidents. The Air Bag must meet the Federal Vehicle Safety Standards of the National Highway Traffic Safety Administration and be installed by the manufacturer.

With respect to this provision, "**Automobile**" means a private passenger motor vehicle licensed for use on public highways.

With respect to this provision, "**Seat Belt**" means a combination lap and shoulder restraint system that must meet the Federal Vehicle Safety Standards of the National Highway Traffic Safety Administration and be installed by the manufacturer. A Seat Belt will include a lap belt alone, but only if the Automobile did not have a combination lap and shoulder restraint system when manufactured. Seat Belt does not include a shoulder restraint alone.

**SECTION 4 - INSURANCE BENEFITS**  
(Continued)

**ADDITIONAL ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE (Continued)**

**Benefits (Continued)**

**Child Education Benefit**

Liberty will pay a one-time benefit to the Covered Person or beneficiary on behalf of the Covered Person's Dependent children if the Covered Employee suffers loss of life as a result of an accident provided:

1. the Dependent child meets the definition of Dependent under this policy; and
2. satisfactory proof is furnished to Liberty that the child is a Dependent child; and
3. on the date of the accident the Dependent child was at the 12th grade level and enrolls as a full-time student in an accredited post-secondary institution of higher learning within 365 days of the Covered Person's death; or
4. the Dependent child continues to be enrolled as a full-time student in an accredited post-secondary institution of higher learning.

The one-time benefit payable is shown in the Schedule of Benefits. A benefit will not be payable beyond the earlier of:

- a. 4 years;
- b. the attainment of a bachelor's degree; or
- c. the attainment of the Dependent maximum age shown in the Schedule of Benefits.

The maximum benefit payable under this provision is shown in the Schedule of Benefits.

**SECTION 4 - INSURANCE BENEFITS**  
(Continued)

**ADDITIONAL ACCIDENTAL DEATH AND DISMEMBERMENT INSURANCE (Continued)**

**Benefits (Continued)**

**Child Care Benefit**

Liberty will pay a one-time benefit to the Covered Person or beneficiary on behalf of the Covered Person's Dependent children if the Covered Employee suffers loss of life as a result of an accident provided:

1. the Dependent child meets the definition of Dependent under this policy; and
2. proof is furnished to Liberty that the child is a Dependent child and is age 7 or under; and
3. the Dependent child is enrolled within 365 days of the Covered Person's death or continues to be enrolled in a legally licensed Child Care Program.

Proof of a Dependent child's enrollment in a Child Care Program may be in the form of, but not limited to, the following:

1. a copy of the Dependent child's approved enrollment application in a Child Care Program; or
2. a canceled check which proves payment for a Child Care Program; or
3. a letter from the Child Care Program stating the Dependent child is attending a Child Care Program or has been enrolled in a Child Care Program and will be attending within 365 days of the date of the Covered Person's death.

The benefit payable is shown in the Schedule of Benefits. The maximum benefit payable under this provision is shown in the Schedule of Benefits.

With respect to this provision, "**Child Care Program**" means a center of child care which:

1. holds a license as a day care center, or is operated by a licensed day care provider, if required; or
2. if licensing is not required, operates primarily for the care of children on a daily basis for 12 months a year; and
3. is operated in a private home, school or other facility; and
4. customarily charges for the care provided.

A Child Care Program does not include a hospital; the Dependent child's home or care provided during normal school hours while a Dependent child is attending grades one through three.

**SECTION 4 - INSURANCE BENEFITS**  
(Continued)

**WAIVER OF PREMIUM FOR TOTAL DISABILITY**

If a Covered Employee becomes Totally Disabled while insured under this policy he may be eligible for continued Life Insurance coverage without premium payment, provided that:

1. he becomes Totally Disabled while insured under this policy and before age 65;
2. within one year from the date he is no longer in Active Employment Liberty receives initial Proof that his Total Disability has continued for 6 months (initial Proof); and
3. during the three months before each anniversary of receipt of initial Proof, Liberty receives Proof of continuation of Total Disability.

In addition, Liberty, at its own expense, may request the Covered Employee to be examined by a Physician chosen by Liberty. After the benefit has been continued for two years under this provision, Liberty will not require an examination more than once a year.

When Proof of Total Disability has been approved, premiums will be waived beginning the later of:

1. the date Liberty gives approval; or
2. 6 months from the date the Covered Employee is no longer in Active Employment due to Total Disability.

Accidental Death and Dismemberment and Dependent coverage will not be continued during the Covered Employee's period of Total Disability.

The Life Insurance benefit continued under this provision will be the amount in force on the Covered Employee's life under this policy on the date the Covered Employee is no longer in Active Employment due to Total Disability, subject to any reductions provided by any part of this policy. The amount continued will not include any part of the Covered Employee's Life Insurance that he converted to an individual policy unless he was Totally Disabled when he applied to convert and he returns the converted policy to Liberty without claim other than for a refund of the premiums.

If the Waiver of Premium provision has been denied, the Covered Employee may convert his Life Insurance benefit as provided in the Conversion Privilege.

A Covered Employee's continued Life Insurance coverage under this provision will end on the earliest of the date when:

1. he recovers and ceases to be Totally Disabled;
2. he returns to Active Employment;
3. he refuses to have an examination by a Physician chosen by Liberty or fails to give satisfactory Proof of continuation of Total Disability;
4. 90 Days after the date Liberty mails the Covered Employee a request for additional Proof of loss, Liberty does not receive such Proof;
5. he reaches age 70;
6. the date he begins receiving a benefit from a retirement or pension plan; or
7. the date the Sponsor classifies him as retired.

## SECTION 4 - INSURANCE BENEFITS

(Continued)

### WAIVER OF PREMIUM FOR TOTAL DISABILITY

If continued Life Insurance coverage under this provision ends or reduces, the Covered Employee may convert his Life Insurance benefit as provided in the Conversion Privilege. Dependent coverage may be converted as allowed within this policy.

If the Covered Employee dies within one year from the date he is no longer in Active Employment due to Total Disability, Liberty will pay the Life Insurance benefit provided satisfactory Proof of continuous Total Disability until death is given to Liberty within one year after death.

If this policy terminates before the Covered Employee has received approval of waiver of premium, he is eligible to convert to an individual policy until such approval has been received. If this policy terminates after approval for waiver of premium, coverage will continue as if this policy continued to be in force.

With respect to this provision, "**Total Disability**" or "**Totally Disabled**" means the complete inability, as a result of Injury or Sickness, to perform the Material and Substantial Duties of Any Occupation.

With respect to this provision, "**Material and Substantial Duties**" means responsibilities that are normally required to perform Any Occupation, and cannot be reasonably eliminated or modified.

With respect to this provision, "**Any Occupation**" means any occupation that the Covered Employee is or becomes reasonably fitted by training, education, experience, age, physical and mental capacity.

## SECTION 5 - EXCLUSIONS

### LIFE INSURANCE EXCLUSIONS

No benefits are payable for any loss for death that results from, is contributed to or caused by:

1. suicide, committed while sane or insane, occurring within 24 months after the Covered Person's initial effective date of insurance with the Sponsor; and
2. suicide, committed while sane or insane, occurring within 24 months after the date any additional insurance elected by the Covered Person becomes effective under this Policy.

The suicide exclusion will apply to any amounts of insurance for which the Covered Person pays all or part of the premium.

The suicide exclusion will also apply to any amount that is subject to Evidence of Insurability Liberty approved.

SECTION 5 - EXCLUSIONS  
(Continued)

ACCIDENTAL DEATH AND DISMEMBERMENT EXCLUSIONS

No benefits are payable for any loss that is contributed to or caused by:

1. war, declared or undeclared, or any act of war;
2. intentionally self-inflicted injuries, while sane or insane;
3. suicide, or suicide attempt, while sane or insane;
4. active Participation in a Riot;
5. committing or attempting to commit a felony or misdemeanor;
6. disease, bodily or mental illness (or medical or surgical treatment thereof);
7. infections, except septic infections of and through a visible wound;
8. controlled substances (as defined in Title II of the Comprehensive Drug Abuse Prevention and Control Act of 1970 and all amendments) that are voluntarily taken, ingested or injected, unless as prescribed or administered by a Physician;
9. serving full-time active duty in the Armed Forces of any country or international authority;
10. boarding, leaving or being in or on any kind of aircraft. However, this exclusion will not apply if the Covered Person is a fare paying passenger on a commercial aircraft or traveling as a passenger in any aircraft that is owned or leased by or on behalf of the Sponsor; or
11. the presence of alcohol in the Covered Person's blood which raises a presumption that the Covered Person was under the influence of alcohol and contributed to the cause of the accident. The blood alcohol level is governed by the jurisdiction of the state in which the accident occurred; or
12. hazardous sports, including but not limited to, motor sports (land or water), mountain climbing, skydiving, parachuting, bungee jumping, hang gliding and scuba diving

No benefit will be payable for any loss suffered as a result of Accidental Injury during any period of incarceration.

With respect to this provision, "**Participation**" shall include promoting, inciting, conspiring to promote or incite, aiding, abetting, and all forms of taking part in, but shall not include actions taken in defense of public or private property, or actions taken in defense of the Covered Person, if such actions of defense are not taken against persons seeking to maintain or restore law and order including, but not limited to police officers and fire fighters.

With respect to this provision, "**Riot**" shall include all forms of public violence, disorder or disturbance of the public peace, by three or more persons assembled together, whether or not acting with a common intent and whether or not damage to persons or property or unlawful act or acts is the intent or the consequence of such disorder.

## SECTION 6 - TERMINATION PROVISIONS

### Termination of a Covered Person's Insurance

A Covered Person will cease to be insured on the earliest of the following dates:

1. the date this policy terminates, but without prejudice to any claim originating prior to the time of termination;
2. the date the Covered Employee is no longer in an eligible class;
3. the date the Covered Employee's class is no longer included for insurance;
4. the last day for which any required Employee contribution has been made;
5. the date employment (status as an active Employee) or eligibility ends for any reason; or
6. the date the Covered Employee ceases to be in Active Employment due to a labor dispute, including any strike, work slowdown, or lockout.

Liberty reserves the right to review and terminate all classes insured under this policy if any class(es) cease(s) to be covered.



**SECTION 6 - TERMINATION PROVISIONS**  
(Continued)

**Policy Termination**

1. Termination of this policy under any conditions will not prejudice any claim which occurs while this policy is in force.
2. If the Sponsor fails to pay any premium within the grace period, this policy will terminate at 12:00 midnight Standard Time on the last day of the grace period. The Sponsor may terminate this policy by advance written notice delivered to Liberty at least 31 days prior to the termination date. This policy will not terminate during any period for which premium has been paid. The Sponsor will be liable to Liberty for all premiums due and unpaid for the full period for which this policy is in force.
3. Liberty may terminate this policy on any premium due date by giving written notice to the Sponsor at least 31 days in advance if:
  - a. the number of Employees insured is fewer than 10; or
  - b. the Sponsor fails:
    - i. to furnish promptly any information which Liberty may reasonably require; or
    - ii. to perform any other obligations pertaining to this policy.
4. Liberty may terminate this policy or any coverage(s) afforded hereunder and for any class of covered Employees on any premium due date after it has been in force for 12 months. Liberty will provide written notice of such termination to the Sponsor at least 31 days before the termination is effective.
5. Termination may take effect on an earlier date if agreed to by the Sponsor and Liberty.

## SECTION 7 - GENERAL PROVISIONS

### Appeal Process

Liberty will notify in writing any Covered Person or beneficiary whose claim is denied in whole or part. That written notice will explain the reasons for denial. If the claimant does not agree with the reasons given, he may request an appeal of the claim. To do so, the claimant should write to Liberty within 60 days after the notice of denial was received. The claimant should state why he believes the claim was improperly denied. Any data, questions or comments that the claimant thinks are appropriate should be included. Unless Liberty requests additional material in a timely fashion, the claimant will be advised of Liberty's decision within 60 days after his or her letter is received.

### Assignment

The coverage under this policy is not assignable by the Sponsor without Liberty's written consent. A Covered Employee may assign all of his present and future right, title, interest, and incidents of ownership of:

1. any Life Insurance;
2. any disability provision of Life Insurance; and
3. any Accidental Death and Dismemberment Insurance under this policy.

Such assignment will include, but is not limited to, the rights:

1. to make any contribution required to keep the coverage in force;
2. to exercise any conversion privilege; and
3. to change the beneficiary.

### Beneficiary

Each Covered Employee must name a beneficiary to whom the insurance benefits under this policy are payable. If more than one beneficiary is named and if their interests are not specified, any surviving Beneficiaries will share equally. For any Dependent Life Insurance, the Covered Employee is automatically designated as the beneficiary.

If, at the death of a Covered Employee, there is no named or surviving beneficiary, Liberty will pay the benefits to the executor or administrator of the Covered Employee's estate. Liberty may, at its option, pay the benefits to a surviving relative in the following order: spouse, child, parent, sibling. Such payment will release Liberty of all further liability to the extent of payment.

A Covered Employee may change his beneficiary at any time by written request. Liberty or the Sponsor will provide a form for that purpose. Any change of beneficiary will take effect when the Sponsor receives the written request whether or not the Covered Employee is alive at that time. Such change will relate back to the date of the request. Any change of beneficiary will not apply to any payment made before the request was received by the Sponsor.

### Conformity with State Statutes

Any provision of this policy which, on its effective date, is in conflict with the statutes of the governing jurisdiction of this policy is hereby amended to conform to the minimum requirements of such statute.

**SECTION 7 - GENERAL PROVISIONS**  
(Continued)

**Employee's Certificate**

Liberty will provide a Certificate to the Sponsor for delivery to Covered Employees. It will state:

1. the name of the insurance company and the policy number;
2. a description of the insurance provided;
3. the method used to determine the amount of benefits;
4. to whom benefits are payable;
5. limitations or reductions that may apply;
6. the circumstances under which insurance terminates; and
7. the rights of the Covered Person upon termination of this policy.

If the terms of a Certificate and this policy differ, this policy will govern.

**Entire Contract - Policy Changes**

1. This policy is the entire contract. It consists of:
  - a. all of the pages;
  - b. the attached signed Application of the Sponsor; and
  - c. if contributory each Employee's signed application for insurance.
2. This policy may be changed in whole or in part. Only an officer of Liberty can approve a change to the policy. The approval must be in writing and endorsed on or attached to this policy.
3. No other person, including an agent, may change this policy or waive any part of it.

**Examination**

Liberty, at its own expense, has the right and opportunity to have a Covered Person, whose Injury or Sickness is the basis of a claim, examined or evaluated at reasonable intervals deemed necessary by Liberty. This right may be used as often as reasonably required. Liberty may also require an autopsy unless prohibited by law.

**Facility of Payment**

If a beneficiary or Covered Person is a minor or is physically or mentally incapable of giving a valid release for payment, Liberty, at its option, may make payment not to exceed \$2,000.00 to a party who appears to have assumed responsibility for the care and support of such person. Liberty will only make such payment until claim is made by a guardian of the estate of the beneficiary or the Covered Person. Such payment will release Liberty of all further liability to the extent of payment.

**SECTION 7 - GENERAL PROVISIONS**  
(Continued)

**Furnishing of Information - Access to Records**

1. The Sponsor will furnish at regular intervals to Liberty:
  - a. information relative to Employees:
    - i. who qualify to become insured;
    - ii. whose amounts of insurance change; and/or
    - iii. whose insurance terminates.
  - b. any other information about this policy that may be reasonably required.

The Sponsor's records which, in the opinion of Liberty, have a bearing on the insurance will be opened for inspection at any reasonable time.

2. Clerical error or omission will not deprive an Employee of insurance.

**Incontestability**

This policy will not be contested, except for nonpayment of premium, after it has been in force for two years from the date of issue. The coverage of any Covered Person shall not be contested, except for nonpayment of premium, on the basis of a statement made relating to insurability of the Covered Person after such coverage has been in force for two years during the Covered Person's lifetime.

In the absence of fraud, any statements in any application will be deemed representations and not warranties. No representation made by:

1. the Sponsor in applying for this policy will make it void unless the representation is contained in the Sponsor's signed Application; or
2. any Covered Person in enrolling for insurance under this policy will be used to reduce or deny a claim unless the representation is contained in an application signed by him and such application is given to him or his beneficiary.

**Legal Proceedings**

A claimant or the claimant's authorized representative cannot start any legal action:

1. until 60 days after Proof of claim has been given; or
2. more than one year after the time Proof of claim is required.

Legal actions are contingent upon first having followed the Claims and Appeals procedure outlined in this policy.

## SECTION 7 - GENERAL PROVISIONS (Continued)

### Misstatement of Age

If a Covered Person's age has been misstated, an equitable adjustment will be made in the premium. If the amount of the benefit is dependent upon the Covered Person's age, the amount of the benefit will be the amount the Covered Person would have been entitled to if his correct age were known.

A refund of premium will not be made for a period more than 12 months before the date Liberty is advised of the error.

### Notice and Proof of Claim

#### 1. Notice

- a. Notice of claim must be given to Liberty within 30 days of the date of the loss on which the claim is based. If that is not possible, Liberty must be notified as soon as it is reasonably possible to do so. Such notice of claim must be received in a form or format satisfactory to Liberty.
- b. When written notice of claim is applicable and has been received by Liberty, the Covered Person will be sent claim forms. If the forms are not received within 15 days after written notice of claim is sent, the Covered Person can send to Liberty written Proof of claim without waiting for the forms.

#### 2. Proof

- a. Satisfactory Proof of loss must be given to Liberty no later than 30 days after the date of loss.
- b. Failure to furnish such Proof within such time shall not invalidate or reduce any claim if it was not reasonably possible to furnish such Proof within such time. Such Proof must be furnished as soon as reasonably possible, and in no event, except in the absence of legal capacity of the claimant, later than one year from the time Proof is otherwise required.

Liberty has the power to construe the terms of, and to determine benefit eligibility under, this policy.

### Optional Methods of Settlement

Benefits are usually payable in one sum. However, the Covered Person may elect in writing to have the proceeds paid through an installment program offered by Liberty. If the Covered Person makes no such election, his beneficiary may do so at the Covered Person's death.

Any installments remaining after the death of the payee will be paid as directed in the election of this option. Such direction is subject to the approval of Liberty.

### Liberty Security Account

If the benefits to be paid total more than \$10,000, a beneficiary may elect to have the proceeds deposited into a Liberty Security Account. The Liberty Security Account is an interest-bearing checking account, that is fully guaranteed by Liberty, and the beneficiary may draw on the entire sum of the proceeds at any time. If the Liberty Security Account is not elected, benefits may be paid in one sum.

### Payment of Benefits

All benefits are payable when Liberty receives written satisfactory Proof of loss. Benefits for loss of life of the Covered Employee are paid to the beneficiary. Benefits for loss of life of the Covered Dependent are paid to the Covered Employee. Benefits for other losses are paid to the Covered Employee.

## SECTION 7 - GENERAL PROVISIONS

(Continued)

### **Right of Recovery**

Liberty has the right to recover any overpayment of benefits caused by, but not limited to, the following:

1. fraud;
2. any error made by Liberty in processing a claim; or
3. any error made in the eligibility or administration of this policy by the Sponsor.

Liberty may recover an overpayment by, but not limited to, the following:

1. requesting a lump sum payment of the overpaid amount;
2. reducing any benefits payable under this policy; or
3. taking any appropriate collection activity available including any legal action needed.

It is required that full reimbursement be made to Liberty.

### **Workers' Compensation**

This Policy and the coverages provided are not in lieu of, nor will they affect any requirements for coverage under any Workers' Compensation Law or other similar law.

## SECTION 8 - PREMIUMS

### Premium Rates

Liberty has set the premiums that apply to the coverage(s) provided under this policy. Those premiums are shown in a notice given to the Sponsor with or prior to delivery of this policy.

A change in the initial premium rate(s) will not take effect within the first 36 days except that Liberty may change premium rates at any time for reasons which affect the risk assumed, including those reasons shown below:

1. a change occurs in the policy design;
2. a division, subsidiary or Associated Company is added to or deleted from this policy;
3. when the number of Covered Persons changes by 15.00% or more from the number insured on this policy's effective date; or
4. a change in existing law which affects this policy.

Liberty may, upon notice to the Sponsor, set new premium rates to become effective on or at any time after the first anniversary date of this policy. However, no premium may be changed unless Liberty notifies the Sponsor at least 31 days in advance. Premium changes may take effect on an earlier date when both Liberty and the Sponsor agree.

### Payment of Premiums

1. All premiums due under this policy, including adjustments, if any, are payable by the Sponsor on or before their due dates at Liberty's Administrative Office, or to Liberty's agent. The due dates are specified on the first page of this policy.
2. All payments made to or by Liberty shall be in United States dollars.
3. If premiums are payable on a monthly basis, premiums for additional or increased insurance becoming effective during a policy month will be charged from the next premium due date.
4. The premium charge for insurance terminated during a policy month will cease at the end of the policy month in which such insurance terminates. This manner of charging premium is for accounting purposes only. It will not extend insurance coverage beyond a date it would have otherwise terminated as shown in the "Termination of a Covered Person's Insurance" provision of this policy.
5. If premiums are payable on other than a monthly basis, premiums for additional, increased, reduced or terminated insurance will cause a prorated adjustment on the next premium due date.
6. Except for fraud and premium adjustments, refunds of premiums or charges will be made only for:
  - a. the current policy year; and
  - b. the immediately preceding policy year.

**SECTION 8 - PREMIUMS**  
(Continued)

**Grace Period**

A grace period of 31 days will be allowed for the payment of premium after a premium due date other than the first. No interest will be charged. During this period this policy will continue in force. But, if the Sponsor gives Liberty written notice to terminate the policy on an earlier date, then this policy will end on such earlier date. The Sponsor must pay the pro rata premium for the time the policy was in force during the grace period.



## NOTICE REGARDING POLICYHOLDER INQUIRY PROCEDURES

For inquiries, information about coverage or assistance in resolving complaints you may contact Liberty Life Assurance Company of Boston at:

1-800-344-0197

Written inquiries should be directed to:

Presidential Service Team  
Liberty Mutual Insurance Group  
175 Berkeley Street  
Boston, Massachusetts 02116

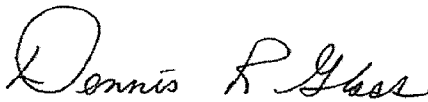
For policies issued or delivered by authorized representatives or agents of Liberty Life Assurance Company of Boston, you should contact that representative or agent directly for assistance.

The California Department of Insurance may be contacted only after discussions with Liberty Life Assurance Company of Boston, or its agents or other representatives, or both, have failed to produce a satisfactory resolution to the problem. You may contact the department at:

1-800-927-4357 or 213-897-8921.

Written inquiries should be directed to:

Department of Insurance  
Consumer Communications Bureau  
300 South Spring Street-South Tower  
Los Angeles, California 90013

  
PRESIDENT

**SALES CONTRACT**

CONTRACT #24298

November 6, 2019

IXL Learning  
 777 Mariners Island Blvd., Suite 600  
 San Mateo, CA 94404

**CUSTOMER**

Celeste Krueger  
 Anaheim Union High School District  
 501 Crescent Way  
 Anaheim, CA 92801

**RENEWAL INFO**

Salesperson	Account #	Quote #	Renewal period
Jared Mumley	A12-817005	817005-1019-2	Nov 26, 2019 - Nov 25, 2022

**PAYMENT PLAN**

	Amount	Invoice date
Year 1	\$3,375 (50%)	November 22, 2019
Year 2	\$1,688 (25%)	November 22, 2020
Year 3	\$1,687 (25%)	November 22, 2021
<b>TOTAL</b>	<b>\$6,750</b>	

*Price valid until November 22, 2019*

**COMMENTS OR SPECIAL INSTRUCTIONS**

Optional 3-year payment plan as follows:

Year 1 50% (due now) \$3,375

Year 2 25% (due at the start of year 2) \$1,688

Year 3 25% (due at the start of year 3) \$1,687

\*If you wish to take advantage of this, please let Jared know so he can help you get started.

**ACCEPTANCE OF SALES CONTRACT**

This is a binding agreement of payment between IXL Learning and the Purchaser. Your signature indicates that you have received, reviewed, and accepted the attached Terms and Conditions of Sale and that you agree to pay the full license price listed above within 60 days of the invoice date. Without a signature, your order may not be processed.

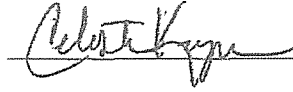
Please contact IXL Learning with any questions regarding this sales contract:

Toll-free (855) 255-8800 | Direct (650) 372-4300 | E-mail orders@ixl.com

Completed sales contracts should be faxed to (650) 372-4301 or e-mailed to orders@ixl.com.

Acknowledged and agreed to:

AUTHORIZED SIGNATURE

\_\_\_\_\_

DATE

11/06/19



## TERMS AND CONDITIONS OF SALE

THIS IS A LEGAL DOCUMENT ("SALES CONTRACT") BETWEEN THE PURCHASER SHOWN ABOVE ("YOU") AND IXL LEARNING ("SELLER"). PLEASE READ THIS AGREEMENT CAREFULLY. YOU AGREE TO BE BOUND BY ALL OF THE TERMS AND CONDITIONS OF THE AGREEMENT, AS WELL AS BY THE WEBSITE TERMS OF SERVICE, WHICH ARE INCORPORATED BY REFERENCE. NO VARIATION OF THESE TERMS AND CONDITIONS ARE BINDING ON SELLER UNLESS AGREED TO IN WRITING SIGNED BY AN AUTHORIZED REPRESENTATIVE OF IXL LEARNING.

1. **PRICING:** The quoted purchase price of the license is valid through the "Price valid until" date on page 1. This price is not binding on IXL unless you have accepted it by sending us an executed Sales Contract by that date.
2. **PAYMENT:** If IXL decides to accept your Sales Contract, we will issue you an invoice. Complete payment of the amount of the stated purchase price is due within sixty (60) days of the invoice date. If payment is not received by the Seller within 60 days, the invoice is considered past due. IXL licenses with past due payments will be put on hold and are subject to termination. Termination does not relieve the Purchaser of the obligation to pay fees due to the Seller.

The full invoice amount must be paid either by check or by credit card. We accept Visa, MasterCard, American Express, and Discover.

All checks should be mailed to:

IXL Learning  
777 Mariners Island Blvd., Suite 600  
San Mateo, CA 94404

Credit card payments may be made by phone at (855) 255-8800.

Any late payment will incur interest at the rate of the lesser of 1% a month or the maximum permissible by law.

3. **CANCELLATION AND REFUND:** No cancellation will be accepted, and no refund issued, if it is more than thirty (30) days beyond the date of purchase for the license referenced in this Sales Contract. For cancellations and refunds of the license tendered under this Sales Contract to be accepted, the Seller must receive written notification of the cancellation within 30 days of purchase. Cancellations requested outside of the 30-day period will not be refunded, and the Purchaser will be responsible for completing the purchase as stated in the Sales Contract.
4. **LICENSES:** IXL grants you the right to provide access, through unique log-in IDs, to no more individuals than the quantity indicated on the first page. The terms and conditions of use for each of these individuals are governed by our websites Terms of Service. You agree to be responsible for their accounts, to monitor their use of their accounts, and to indemnify, defend, and hold us harmless for any claims arising out of or related to their use of IXL Learnings website and services. To the extent that these individuals are minors, you consent to our collection of their personal information as described in our Privacy Policy.

Classroom and Site licenses will be activated immediately upon receipt of your payment unless another date is specified or agreed to by IXL. Activation confirmation will be sent to the e-mail address provided by the school or individual completing the purchase.

If an individual who has an IXL account through a Classroom or Site license purchased by you is no longer affiliated with you, you may request that we deactivate the individuals account, or no longer associate it with your license, so that that license can be reassigned to another individual associated with your institution.

If you are a teacher, you represent and warrant that you have permission and authorization from your school and/or district to use the Services as part of your curriculum, and for purposes of Childrens Online Privacy Protection Act ("COPPA") compliance, you represent and warrant that you are entering into these Terms on behalf of your school and/or district.

5. **PRIVACY:** If you are a school, district, or teacher, you acknowledge and agree that you are responsible for complying with COPPA, meaning that you must obtain advance written consent from all parents or guardians whose children under 13 will be accessing the website and services and you represent and warrant that you have obtained that consent. When obtaining consent, you must provide parents and guardians with our Privacy Policy. You are to keep all consents on file and provide them to us if we request them.

6. **DISCLAIMER OF WARRANTIES. YOU EXPRESSLY UNDERSTAND AND AGREE THAT:**
- a. YOUR USE OF THE SERVICE IS AT YOUR SOLE RISK. THE SERVICE IS PROVIDED "AS IS," "AS AVAILABLE," AND WITH ALL FAULTS. IXL EXPRESSLY DISCLAIMS ALL WARRANTIES OF ANY KIND, WHETHER EXPRESS OR IMPLIED, INCLUDING, BUT NOT LIMITED TO THE IMPLIED WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NON-INFRINGEMENT.
  - b. IXL MAKES NO WARRANTY THAT (i) THE SERVICE WILL MEET YOUR REQUIREMENTS, (ii) THE SERVICE WILL BE UNINTERRUPTED, TIMELY, SECURE, OR ERROR-FREE, (iii) THE RESULTS THAT MAY BE OBTAINED FROM THE USE OF THE SERVICE WILL BE ACCURATE OR RELIABLE, (iv) THE QUALITY OF ANY PRODUCTS, SERVICES, INFORMATION, OR OTHER MATERIAL PURCHASED OR OBTAINED BY YOU THROUGH THE SERVICE WILL MEET YOUR EXPECTATIONS, AND (v) ANY ERRORS IN THE SERVICE WILL BE CORRECTED.
  - c. ANY MATERIAL DOWNLOADED OR OTHERWISE OBTAINED THROUGH THE USE OF THE SERVICE IS DONE AT YOUR OWN DISCRETION AND RISK AND THAT YOU WILL BE SOLELY RESPONSIBLE FOR ANY DAMAGE TO YOUR COMPUTER SYSTEM OR LOSS OF DATA THAT RESULTS FROM THE DOWNLOAD OF ANY SUCH MATERIAL.
  - d. NO ADVICE OR INFORMATION, WHETHER ORAL OR WRITTEN, OBTAINED BY YOU FROM IXL OR THROUGH OR FROM THE SERVICE SHALL CREATE ANY WARRANTY NOT EXPRESSLY STATED IN THE TOS.
- Some states do not allow certain limitations on warranties, so certain of the above limitations may not apply to you.*
7. **LIMITATION OF LIABILITY:** YOU EXPRESSLY UNDERSTAND AND AGREE THAT IXL SHALL NOT BE LIABLE FOR ANY DIRECT, INDIRECT, INCIDENTAL, SPECIAL, CONSEQUENTIAL, OR EXEMPLARY DAMAGES, INCLUDING BUT NOT LIMITED TO, DAMAGES FOR LOSS OF PROFITS, GOODWILL, USE, DATA, OR OTHER INTANGIBLE LOSSES RESULTING FROM THE USE OR INABILITY TO USE THIS SERVICE. IN ALL INSTANCES, DAMAGES SHALL BE CAPPED AT ONE MONTHS FEES.
8. **SEVERABILITY:** If any provision of this agreement is deemed invalid, illegal, or unenforceable, then that provision shall be deemed severable from these terms and shall not affect the validity and enforceability of any remaining provisions of this Sales Contract, which shall remain in full force and effect.
9. **ARBITRATION:** You agree that any dispute or claim you may have against IXL arising out of or related to this Sales Contract or the use of Services must be submitted to arbitration, before a single arbitrator appointed by JAMS/Endispute and conducted according to their rules in San Francisco, CA, USA, and that the determination of any such arbitrator shall be binding. The courts located in San Francisco, CA, USA, have exclusive jurisdiction over any judicial proceedings related to this agreement, and you waive any claim that such a court is an improper venue, inconvenient, or lacks jurisdiction over you.
10. **GOVERNING LAW:** The Sales Contract and the relationship between you and IXL are governed by the laws of the State of California without regard to conflict of law provisions.
11. **ENTIRE AGREEMENT:** This Sales Contract, which incorporates the Terms of Service by reference, is the final expression of the agreement between Purchaser and Seller and supersedes all prior representations, understandings, and agreements between the Purchaser and Seller relating to its subject matter. This Sales Contract cannot be modified, amended, or changed except in writing and signed by IXL.



IXL Learning  
 777 Mariners Island Blvd., Suite 600  
 San Mateo, CA 94404

# RENEWAL QUOTE

QUOTE # 817005-1019-2  
 DATE: OCTOBER 22, 2019

**TO:**  
 Celeste Krueger  
 Anaheim Union High School District  
 501 Crescent Way  
 Anaheim, CA 92801

**COMMENTS OR SPECIAL INSTRUCTIONS**

Optional 3-year payment plan as follows:

- Year 1 50% (due now) \$3,375
- Year 2 25% (due at the start of year 2) \$1,688
- Year 3 25% (due at the start of year 3) \$1,687

\*If you wish to take advantage of this, please let Jared know so he can help you get started.

SALESPERSON	ACCOUNT #	RENEWAL PERIOD	QUOTE VALID UNTIL
Jared Mumley	A12-817005	November 26, 2019 – November 25, 2022	November 22, 2019

QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL
1	IXL site license (Grades 7-12: 250 students) Subject: Math	\$7,500.00	\$7,500.00
1	Multi-year discount  <i>Unlimited instructor accounts included</i>	-\$750.00	-\$750.00
SUBTOTAL			\$6,750.00
SALES TAX			--
SHIPPING & HANDLING			--
TOTAL DUE			\$6,750.00

**Ordering instructions**

We accept payment by purchase order, check, or credit card. School POs should be faxed to 650-372-4301 or e-mailed to [orders@ixl.com](mailto:orders@ixl.com). Please be sure to list the quote number on your payment or purchase order. For international accounts, we can accept wire transfers for an additional fee.

ANAHIEM UNION HIGH SCHOOL DISTRICT  
SERVICE AGREEMENT

This AGREEMENT is hereby entered into this 1st day of July, 2019, 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 92803, hereinafter referred to as DISTRICT. SUPERINTENDENT and DISTRICT shall be collectively referred to as the Parties.

WHEREAS, SUPERINTENDENT has received grant funds from the State of California Department of Education for the California Complete Count-Census 2020 grant, hereinafter referred to as PROGRAM; and

WHEREAS, SUPERINTENDENT is in need of such special services; and

WHEREAS, DISTRICT is specially trained and experienced and competent to perform the special services required by the SUPERINTENDENT, and such services are needed on a limited basis;

NOW, THEREFORE, the Parties hereto mutually agree as follows:

1.0 SCOPE OF WORK. SUPERINTENDENT hereby engages DISTRICT as an independent contractor to perform the following described work and DISTRICT hereby agrees to perform said work upon the terms and conditions hereinafter set forth. Specifically, CONTRACTOR shall perform the services as described in the "Education Outreach Plan Template", dated July 26, 2019, which is attached hereto as Exhibit "A" to this AGREEMENT and referenced herein, for the Educational Services Programs.

1 2.0 TERM. DISTRICT shall commence providing services under this  
2 AGREEMENT on July 1, 2019, and end on June 30, 2020, subject to  
3 termination as set forth in this AGREEMENT.

4 3.0 PAYMENT.

5 A. SUPERINTENDENT agrees to pay DISTRICT a total fee not to  
6 exceed Thirty thousand dollars (\$30,000.00), which shall include  
7 travel and project related expenses, for services satisfactorily  
8 rendered pursuant to Section 1.0 of this AGREEMENT. Payments shall  
9 be made to District as follows: (1) Forty percent (40%) of the total  
10 fee shall be paid when this AGREEMENT is fully executed; thirty  
11 percent (30%) of the total fee shall be paid February 1, 2020; and  
12 thirty percent (30%) of the total fee shall be paid May 1, 2020.  
13 DISTRICT shall submit an invoice(s) to SUPERINTENDENT that should  
14 include the following: 1) a complete description of service  
15 performed, and 2) date services were performed which must be  
16 supported by documentation which shall include records of services  
17 provided. DISTRICT shall direct all invoices to: Orange County  
18 Superintendent of Schools, 200 Kalmus Drive, P. O. Box 9050, Costa  
19 Mesa, California 92628-9050, Attn: Accounting Manager. Payment shall  
20 be mailed to DISTRICT: Anaheim Union High School District, 501 North  
21 Crescent Way, Anaheim, California 92803, or at such other place as  
22 DISTRICT may designate in writing.

23 4.0 INDEPENDENT CONTRACTOR. DISTRICT, in the performance of this  
24 AGREEMENT, shall be and act as an independent contractor. DISTRICT  
25 understands and agrees that he/she and all of his/her employees shall  
not be considered officers, employees or agents of the



1 SUPERINTENDENT, and are not entitled to benefits of any kind or  
2 nature normally provided employees of the SUPERINTENDENT and/or to  
3 which SUPERINTENDENT'S employees are normally entitled, including,  
4 but not limited to, State Unemployment Compensation or Workers'  
5 Compensation. DISTRICT assumes the full responsibility for the acts  
6 and/or omissions of his/her employees or agents as they relate to the  
7 services to be provided under this AGREEMENT. DISTRICT shall assume  
8 full responsibility for payment of all federal, state and local taxes  
9 or contributions, including unemployment insurance, social security  
10 and income taxes with respect to DISTRICT'S employees.

11 5.0 HOLD HARMLESS/INDEMNIFICATION.

12 A. SUPERINTENDENT hereby agrees to indemnify, defend, and hold  
13 harmless DISTRICT, its Governing Board, officers, agents, and  
14 employees from liability and claims of liability for bodily injury,  
15 personal injury, sickness, disease, or death of any person or  
16 persons, or damage to any property, real personal, tangible or  
17 intangible, arising out of the negligent acts or omissions of  
18 employees, agents or officers of SUPINTENDENT or the Orange County  
19 Board of Education during the period of this AGREEMENT.

20 B. DISTRICT herby agrees to indemnify, defend, and hold harmless  
21 SUPERINTENDENT, the Orange County Board of Education, and its  
22 officers, agents, and employees from liability and claims of liability  
23 for bodily injury, personal injury, sickness, disease, or death of any  
24 person or persons, or damage to any property, real, personal, tangible  
25 or intangible, arising out of the negligent acts or omissions of

1 employees, agents or officers of DISTRICT during the period of this  
2 AGREEMENT.

3 6.0 NON-DISCRIMINATION. DISTRICT agrees that it will not engage in  
4 unlawful discrimination in employment of persons because of race,  
5 color, religious creed, national origin, ancestry, physical handicap,  
6 medical condition, marital status, or sex of such persons.

7 7.0 APPLICABLE LAWS. The services completed herein must meet the  
8 approval of the SUPERINTENDENT and shall be subject to the  
9 SUPERINTENDENT'S general right of inspection to secure the  
10 satisfactory completion thereof. DISTRICT agrees to comply with all  
11 federal, state and local laws, rules, regulations and ordinances that  
12 are now or may in the future become applicable to DISTRICT,  
13 DISTRICT'S business, equipment and personnel engaged in operations  
14 covered by this AGREEMENT or accruing out of the performance of such  
15 operations.

16 8.0 ASSIGNMENT. The obligations of the DISTRICT pursuant to this  
17 AGREEMENT shall not be assigned by the DISTRICT without prior written  
18 approval of SUPERINTENDENT.

19 9.0 INSPECTION AND AUDIT. The SUPERINTENDENT and the State of  
20 California Department of Education and their respective authorized  
21 agents, shall have access, for the purpose of audit or examination,  
22 to any records of DISTRICT pertinent to this AGREEMENT. DISTRICT  
23 shall maintain records of services provided and financial records for  
24 a period of four (4) years, unless such period is waived by  
25 SUPERINTENDENT.

1 10.0 TOBACCO USE POLICY. In the interest of public health,  
2 SUPERINTENDENT provides a tobacco-free environment. Smoking or the  
3 use of any tobacco products are prohibited in buildings and vehicles,  
4 and on any property owned, leased or contracted for by the  
5 SUPERINTENDENT pursuant to SUPERINTENDENT Policy 400.15. Failure to  
6 abide with conditions of this policy could result in the termination  
7 of this AGREEMENT.

8 11.0 TERMINATION. This AGREEMENT may be terminated by SUPERINTENDENT  
9 or DISTRICT with or without cause, upon the giving of thirty (30) days  
10 prior written notice to the other party.

11 12.0 NOTICE. All notices or demands to be given under this AGREEMENT  
12 by either party to the other, shall be in writing and given either  
13 by: (a) personal service or (b) by U.S. Mail, mailed either by  
14 registered or certified mail, return receipt requested, with postage  
15 prepaid. Service shall be considered given when received if  
16 personally served or if mailed on the third day after deposit in any  
17 U.S. Post Office. The address to which notices or demands may be  
18 given by either party may be changed by written notice given in  
19 accordance with the notice provisions of this section. As of the  
20 date of this AGREEMENT, the addresses of the parties are as follows:

21 DISTRICT: Anaheim Union High School District  
22 501 North Crescent Way  
Anaheim, California 92803  
Attn: \_\_\_\_\_

23 SUPERINTENDENT: Orange County Superintendent of Schools  
24 200 Kalmus Drive  
P.O. Box 9050  
25 Costa Mesa, California 92628-9050  
Attn: Patricia McCaughey

1 13.0 NON WAIVER. The failure of SUPERINTENDENT or DISTRICT to seek  
2 redress for violation of, or to insist upon, the strict performance  
3 of any term or condition of this AGREEMENT, shall not be deemed a  
4 waiver by that party of such term or condition, or prevent a  
5 subsequent similar act from again constituting a violation of such  
6 term or condition.

7 14.0 SEVERABILITY. If any term, condition or provision of this  
8 AGREEMENT is held by a court of competent jurisdiction to be invalid,  
9 void, or unenforceable, the remaining provisions will nevertheless  
10 continue in full force and effect, and shall not be affected,  
11 impaired or invalidated in anyway.

12 15.0 GOVERNING LAW. The terms and conditions of this AGREEMENT shall  
13 be governed by the laws of the State of California with venue in  
14 Orange County, California.

15 16.0 ENTIRE AGREEMENT/AMENDMENT. This AGREEMENT and any exhibits  
16 attached hereto constitute the entire agreement among the Parties to  
17 it and supersedes any prior or contemporaneous understanding or  
18 agreement with respect to the services contemplated, and may be  
19 amended only by a written amendment executed by both Parties to the  
20 AGREEMENT.

21 ////  
22 ////  
23 ////  
24 ////  
25 ////

1 IN WITNESS WHEREOF, the Parties hereto set their hands.

2 DISTRICT: ANAHIEM UNION HIGH  
3 SCHOOL DISTRICT

ORANGE COUNTY SUPERINTENDENT  
OF SCHOOLS

4 BY: \_\_\_\_\_  
Authorized Signature

BY:   
Authorized Signature

5 PRINT NAME: Dr. Jaron Fried

PRINT NAME: Patricia McCaughey

6 TITLE: Assistant Superintendent, Ed. Div.

TITLE: Coordinator

7 DATE: 1/17/19

DATE: November 25, 2019

8 \_\_\_\_\_  
9 TAXPAYER IDENTIFICATION NUMBER

10  
11 Anaheim Union High SD-CA Complete Count-Census 2020-State Grant (49441)20  
12 ZIP4



## EDUCATION OUTREACH PLAN TEMPLATE

## INFORMATION

County Orange

Contact person name / Title Dr. Marika Manos / History/Social Science/Civics Coordinator, OCDE

Tel / Email 714-966-4321 / mmanos@ocde.us

Date July 26, 2019

- a. **Information Campaign:** The OCDE's communications team in conjunction with district leaders from Anaheim Union High District (AUHSD) will help mobilize parent centers, or other school locations to be used as Questionnaire Assistance Centers (QACs) and Questionnaire Assistance Kiosks (QAKs) in coordination with the Orange County Complete Count Committee (OCCCC) at Anaheim HS, Katella HS, Brookhurst JHS and Dale JHS. ASUHD will share events on social media and through other networks such as email, parent phone calls and website posts (Activity 2.3/2.5). In order to identify Anaheim HS, Katella HS, Brookhurst JHS and Dale JHS schools as hard-to-count, the History/Social Science/Civics Coordinator, Marika Manos watched the SwORD webinar and used the SwORD GIS tool (Activity 2.4).
- b. **Student Activities:** December Mikva Competition, March AUHSD SoapBox, *Census Week at last Week in March*, April Steam-A-Palooza, student written newspaper article, Student Ambassadors, VSA, ASB, and BROS. led census outreach. Coffee with the Principals with student speakers with focus on census
- c. **Media Outreach:** Student written newspaper article, 30 minute TV spot (Vietnamese Station)
- d. **FACES Participation:** one two-hour training for the FACES, Family and Community Outreach for Census: information and online census completion
- e. **Educator Training:** Marika Manos, in conjunction with AUHSD teacher leader Reuben Patino, will develop a training for Anaheim educators focused on the census curriculum and civic action. The training will define the census and its importance, as well as define activities of the census count effort, drawing on the California Department of Education (CDE) Census Curricula. Following this content, teachers will read and discuss CDE Census Curricula and the ways

that the curriculum will be used in their classrooms. The end of the training will focus on ways that the curriculum and content could support the development of a Civic Action project that will be supported by a Census Week 2020. There would be an expectation that teachers would use the curriculum. Subsequent to the Anaheim pilot (see below), Marika Manos will work with AUHSD teachers to develop and present a county-wide training open to teachers from across Orange County's 28 school districts (see above). The target audiences for the county training would be teachers at grades 8, 11, and 12 (Activity 2.8/2.6).

- f. **Curriculum Pilot:** Reuben Patino, civics TOSA at Anaheim Union High District will observe, coach and report on the piloting of curriculum with several schools in Anaheim. Reuben Patino will hold at least two meetings for follow-up and support: one focused on the Census Curricula and support, and two focused on Census Week 2020 (Activity 2.8/2.6). Reuben Patino will coordinate Census Week activities with the support of Marika Manos. He will report on activities at the schools to also be used in the information campaign (Activity 2.1).

Amended Allocations	
Reuben Patino, Point Person	10 days of work, \$7,226
After School Training for Teachers 2 days, 4 hours total	\$12,100  Teacher hourly pay: \$55 FACES time/half: \$58
Training for 6 FACES 2 days, 4 hours total	
Census Night-19 FACES and 9 teachers	
Coordinators Meeting QAKs	
Media Release	\$4000
Mileage	\$52
Printing/ Supplies	\$4851
Indirect	\$1,771
<b>Total Anaheim</b>	<b>\$30,000</b>

**EDUCATIONAL CONSULTING AGREEMENT**

**THIS AGREEMENT** is made and entered into this

10 <sup>th</sup>	day of	October	2019
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by and between

National Resource Center for Asian Languages (NRCAL)

Independent Contractor, hereinafter referred to as “Consultant” and the Anaheim Union High School District, hereinafter referred to as “District.”

**WHEREAS** the District is in need of special services and advice;

**WHEREAS** such services and advice are not available at no cost from public agencies;

**WHEREAS** Consultant is specially trained, experienced, and competent to provide the special services and advice required; and

**WHEREAS** such services are needed on a limited basis.

**NOW, THEREFORE**, the parties hereto agree as follows:

1. Services to be provided by Consultant:

NRCAL will provide three (3) one-day professional development institutes/modules for BECOME Project participants (Anaheim Union High School District, Anaheim Elementary School District, and Westminster School District) on the following dates:

- October 12, 2019
- February 1, 2020
- May 2, 2020

**Responsibility of NRCAL**

- Provide the marketing, invitations, agenda, administrative support, and other arrangements for three (3) NRCAL professional development institutes/BECOME Project Modules.
- Provide a room and food (up to 120 participants) for three (3) NRCAL professional development institutes/BECOME Project Modules.
- Provide the audiovisual equipment needed for three (3) NRCAL professional development institutes/BECOME Project Modules.
- Provide keynote speakers for three (3) NRCAL professional development institute/BECOME Project Modules.
- Provide access to wi-fi and raffle prizes for participants three (3) NRCAL professional development institutes/BECOME Project Modules.
- Make copies of all handouts for the keynote speakers and their materials for three (3) NRCAL professional development institutes/BECOME Project Modules.

Site/School:	English Learner and Multilingual Services	Funds (Cost Center):	Grant Funds (4520)
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2. List of Other Supportive Staff or Consultants:



N/A

3. Consultant shall commence providing services under this AGREEMENT on:

Date: October 12, 2019

and shall diligently perform as specified and complete performance by:

Date: June 30, 2020

Consultant shall perform said services as an independent contractor and not as an employee of the District. Consultant shall be under the control of the District as to the result to be accomplished and not as to the means or manner by which such result is to be accomplished.

4. District shall prepare and furnish the following information to Consultant, upon request, such information as is reasonably necessary to the performance of Consultant to this AGREEMENT:

N/A

5. District shall pay Consultant the maximum amount of

\$27,000 (Grant Funds)

for services rendered

to # of people:	120	# hours per day:	8	# of days:	3
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pursuant to this AGREEMENT. Payment shall be made 15 to 30 days after receipt of invoice. Consultant shall submit an invoice to District.

6. 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 Consultant. The notice shall be deemed given when received or no later than three (3) days after the day of mailing, whichever is sooner.

7. Consultant agrees to and shall hold harmless and indemnify District, its officers, agents, and employees from every claim or demand and every liability or loss, damage, or expense of any nature whatsoever, which may be incurred by reason of:

a. Liability for damages for death or bodily injury to person, injury to property, or any other loss, damage, expense sustained by Consultant or any person, firm, or corporation employed by Consultant upon or in connection with the services called for in this AGREEMENT except for liability for damages referred to above which result from the sole negligence or willful misconduct of District, its officers, employees, or agents.

- b. Any injury to or death of persons or damage to property, sustained by any persons, firm, or corporation, including the District, arising out of, or in any way connected with the services covered by this AGREEMENT, whether said injury or damage occurs either on or off school district property, except for liability for damages which result from the sole negligence or willful misconduct of the District, its officers, employees, or agents.

Consultant, at Consultant's expense, cost, and risk, shall defend any and all actions, suits, or other proceedings that may be brought or instituted against the District, its officers, agents, or employees on any such claim, demand, or liability and shall pay or satisfy any judgment/lawsuit reimbursement that may be rendered against the District, its officers, agents, or employees in any action suit, or other proceedings as a result thereof.

8. This AGREEMENT is not assignable without written consent of the parties hereto.
9. Consultant and assistants shall comply with all applicable federal, state, and local laws, rules, regulations, and ordinances, including Worker's Compensation.
10. Consultant, if an employee of another public agency, certifies that Consultant shall 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 the AGREEMENT.
11. The following is a brief description of what will be achieved by Consultant as a result of this AGREEMENT:

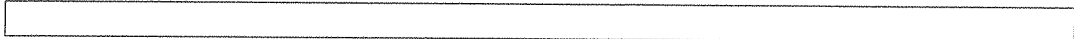
Increase the capacity of our biliterate staff and dual language programs.

12. What are the technical reasons Consultant is being hired as an Independent Contractor rather than an employee?

The National Resource Center for Asian Languages (NRCAL) is a non-profit organization, which does not need to be hired as an employee.

List any technical support that will need to be supplied by District:

- Provide topics for professional development as agreed at three (3) NRCAL professional development institutes/BECOME Project Modules.
- Provide a list of participants who will be attending at three (3) NRCAL professional development institutes/BECOME Project Modules.
- Provide sign-ins for each district at each BECOME Project Module.
- Provide a Vietnamese teacher to teach the Vietnamese Module.
- Provide AUHSD designee, usually the grant Principal Investigator, to attend each BECOME Project Modules.
- Module one for each BECOME Project participant, as well as copies for the Spanish and Vietnamese BECOME Project breakout sessions (for Modules 1-3).

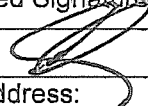


**COMMON-LAW FACTORS**  
**(IRS Revenue Rule 87-41)**

Mark all items that are true for the intended Consultant (if completing on-line, double click the box to mark):

- No Instructions:** The consultant will not be required to follow explicit instructions to accomplish the job.
- No Training:** The consultant will not receive training provided by the employer. The consultant will use independent methods to accomplish the work.
- Work Not Essential to the Employer:** The employer's success or continuation does not depend on the services of the consultant.
- Right to Hire Others:** The consultant is being hired to provide a result and will have the right to hire others for actual work, unless otherwise noted.
- Control of Assistants:** Assistants hired at consultant's discretion; consultant responsible for hiring, supervising, paying of assistants.
- Not a Continuing Relationship:** If frequent, will be at irregular intervals, on call, or whenever work is available.
- Own Work Hours:** Consultant will establish work hours for the job.
- Time to Pursue Other Work:** Since specific hours are not required, consultant may work for other employers simultaneously, unless otherwise noted.
- Job Location:** Consultant controls job location, under district discretion, whether on employer's site or not.
- Order of Work:** Consultant, rather than employer, determines order or sequence of steps in performance of work.
- No Interim Reports:** Only specific pre-determined reports defined in the consulting agreement.
- Basis of Payment:** Consultant paid for services rendered, if applicable (see Agreement #4); total compensation set in advance of starting the job.
- Business Expenses:** Consultant is responsible for incidental or special business expenses.
- Tools and Equipment:** Consultant furnishes the identified tools and equipment needed for the job.
- Significant Investment:** Consultant can perform services without using the employer's facilities. Consultant's investment in own trade is real, essential, and adequate.
- Possible Profit or Loss:** Consultant does these (check valid items):
  - Hires, directs, pays assistants
  - Has equipment, facilities
  - Has a continuing and recurring liability
  - Performs specific jobs for prices agreed-upon in advance
  - Lists services in Business Directory
  - Other (explain) \_\_\_\_\_
- Work for Multiple Employers:** Consultant may perform services for more than one employer simultaneously, unless otherwise noted.
- Services Available to the General Public** (check valid items):
  - Maintains an office
  - Business license
  - Business signs
  - Advertises services
  - Lists services in Business Directory
  - Other (explain) \_\_\_\_\_
- Limited Right to Discharge:** Consultant not subject to termination as long as contract specifications are met, unless otherwise noted (see Agreement #5 and #11).
- No Compensation for Non-Completion:** Responsible for satisfactory completion of job; no compensation for non-completion.

IN WITNESS WHEREOF, the parties hereto have caused this AGREEMENT to be executed:

<b>CONSULTANT:</b>		<b>DISTRICT:</b>	
Typed Name of consultant (same as page 1):			
CSUF Auxiliary Services Corporation		Anaheim Union High School District	
Typed Name/Title of Authorized Signatory:		Typed Name of Assistant Superintendent:	
Charles D. Kissel		Dr. Jaron Fried	
Authorized Signature:		Signature of Assistant Superintendent:	
			
Street Address:		Street Address:	
1121 N. State College Boulevard		501 Crescent Way, P.O. Box 3520	
City, State, Zip Code		City, State, Zip Code	
Fullerton, California 92831-3014		Anaheim, CA 92803-3520	
Date:		Date:	
October 25, 2019			

Mark Appropriately:

Independent/Sole Proprietor:	
Corporation:	xxx
Partnership:	
Other/Specify:	

Social Security Number\* or Federal Identification Number\*

	95-2081258
--	------------

\*Or, initial below:

<input type="checkbox"/>	I have completed a new IRS Form W-9 that will be submitted directly to AUHSD Accounting.
--------------------------	--

Telephone Number: E-mail Address:

(657) 278-4100	
----------------	--

*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:		Date:	12/9/19
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## LANGUAGE TESTING AGREEMENT

### Testing Department

This Language Testing Agreement dated as of 1/17/2020, ("*Effective Date*") is made by and between Anaheim Union High School District, having an address at 501 N. Crescent way Anaheim, CA 92801 ("*Customer*") and ALTA Language Services, Inc., having an address at 3355 Lenox Rd NE, Ste 510, Atlanta, GA 30326 ("*ALTA*" and, collectively with Customer, the "*Parties*").

#### WITNESSETH:

WHEREAS, Customer has requested that ALTA provides certain services for the Customer relating to language testing and ALTA desires to provide these services, subject to the terms and conditions set forth below.

NOW, THEREFORE, in consideration of the mutual covenants and conditions herein set forth, and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto, intending to be legally bound, agree as follows:

#### **1. Services to be Provided**

---

ALTA will provide Customer with any language testing Service(s) as set forth in Exhibit A. Exhibit A is attached hereto and incorporated in this Agreement by reference. It is understood that Customer will determine the services to be provided and will request the services when necessary. The term "*Services*" in this Agreement means all the services described in Exhibit A.

#### **2. Fees and Billing Procedures**

---

- (a) Customer will pay ALTA the fees as per Exhibit B.
- (b) Customer shall pay ALTA for Services rendered no later than thirty (30) days after receipt of an invoice from ALTA.
- (c) Any amounts unpaid after the date on which payment is due shall bear interest at the rate of 12% per annum. In the event either Party terminates this Agreement in accordance with



Sections 3 below, ALTA shall be entitled to the service fees and all other fees, charges and expenses incurred or accrued up to the date that the termination is effective.

### **3. Term and Termination**

---

The term of this Agreement shall be one year from the Effective Date unless terminated for any reason or no reason upon thirty (30) days' notice by one Party to the other Party. In the event of termination, this Agreement will continue to govern the Parties' rights and obligations with respect to Services performed prior to termination. Customer may continue to request, and ALTA shall continue to provide, Services during the period after receipt of the notice of termination and prior to the Termination Date. During such period between the notice and the Termination Date, the Parties shall comply with all duties and obligations in this Agreement with respect to the Services to be provided by ALTA prior to the Termination Date. After the Termination Date, the Parties shall have no further rights or obligations under this Agreement. Within thirty (30) days following the Termination Date, ALTA shall invoice Customer for all outstanding Service Fees and other fees, charges and expenses incurred prior to the Termination Date. Notwithstanding the foregoing, upon the material breach of this Agreement by either Party, the other Party may terminate this Agreement in writing to be effective immediately.

### **4. Relationship of the Parties**

---

In performing the responsibilities hereunder, ALTA is acting as an independent contractor, and nothing contained herein shall be construed to create a partnership, agency, joint venture, or employer/employee relationship between the Parties. ALTA will be solely responsible for all employment and income taxes with respect to its compensation. Neither Party has the authority to assume or create any obligation or responsibility, express or implied, on behalf of, or in the name of, the other Party or to bind such other Party in any way. Each Party shall be responsible for its own social security, withholding, and other applicable tax obligations.

### **5. Indemnification**

---

ALTA shall indemnify, defend and hold harmless Customer from and against any and all liability, responsibility, loss, cost or damage arising out of ALTA's failure to perform its obligations under this Agreement, any default by ALTA hereunder, or any negligent or willful acts or omissions by ALTA. Customer hereby releases ALTA from, agrees not to sue ALTA for, and agrees to indemnify, hold harmless and defend ALTA, its officers, agents, independent contractors and employees from and against, any and all liability, responsibility, loss, cost or damage relating to



or arising from the provision of the services contemplated in this Agreement, except to the extent, if any, of any loss, cost or damage resulting directly and solely from ALTA's gross negligence or willful misconduct.

#### **6. Limitation of Liability**

---

To the extent not covered by available insurance as per Exhibit C, ALTA shall not be liable for any indirect, special, punitive, or consequential damages which arise under or relate to this Agreement, including but not limited to lost profits. The Services are provided AS IS, without warranty.

#### **7. Confidential Information**

---

ALTA acknowledges that any and all proprietary information supplied to ALTA by or on behalf of Customer shall be treated as confidential and shall not be disclosed to any third party for any purpose except in connection with the provision of the Services provided hereunder. ALTA shall take appropriate actions by instruction or agreement with each of its employees, contractors, agents and representatives to keep such information confidential.

#### **8. Entire Agreement; Modification**

---

This Agreement represents the entire agreement between the Parties with respect to the subject matter hereof and supersedes all other negotiations and agreements, written or verbal, between the Parties relating to the matters contemplated hereby. This Agreement may not be amended, waived or changed except by written agreement signed by both ALTA and Customer.

#### **9. Price Adjustments**

---

ALTA shall have the right to increase the prices charged for the Services to reflect any change in the costs incurred to deliver such Services. ALTA shall use its reasonable efforts to prevent any such cost increment from occurring. In the event that ALTA seeks to increase the prices charged for the Services, ALTA shall provide written notice to Customer at least three (3) months prior to such rise becoming effective.

#### **10. Notices**

---

All notices required or permitted under this Agreement shall be in writing and shall be deemed to have been duly given, made and received only when personally delivered, or one (1) day



following the day when deposited with a commercially respected overnight delivery service such as Federal Express, or three (3) days following the day when deposited in the United States mails, to the following addresses:

If to ALTA:

ALTA Language Services, Inc.  
3355 Lenox Rd NE Ste. 510  
Atlanta, GA 30326

If to Customer:

Anaheim Union High School District  
501 N. Crescent Way  
Anaheim, CA 92801

#### **11. Waiver**

---

No failure or delay by any Party in exercising any right, power or privilege under this Agreement shall operate as a waiver thereof and any written waiver in one or more instances shall not be deemed to be a further or continuing waiver of any such right, power or privilege.

#### **12. Successors and Assigns**

---

Subject to the immediately succeeding sentence, this Agreement shall inure to the benefit of and be binding upon the Parties and their successors and assigns. Neither ALTA nor Customer may assign or otherwise transfer its interest hereunder without the prior written consent of the other Party.

#### **13. Severability**

---

If any provision of this Agreement shall be held to be invalid or unenforceable, such invalidity or unenforceability shall not affect or impair the validity or enforceability of the remaining provisions of this Agreement, which shall remain in full force and effect, and the Parties hereto shall continue to be bound thereby.

#### **14. Headings**

---

The section headings in this Agreement are for conveniences only; they form no part of this Agreement and shall not affect its interpretation.

#### **15. Governing Law**

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ALTA Language Services, Inc. • 3355 Lenox Rd NE, Suite 510 • Atlanta, GA 30326  
Tel: 1.404.920.3800 • Fax: 1.404.920.3801 • www.altalang.com

LANGUAGE TESTING AGREEMENT – TESTING DEPARTMENT V 6.0 – 9/20/2019





This Agreement shall be construed, and its validity determined by the laws of the State of California. Any suits, claims or causes of action arising from this Agreement shall be brought in a court in Orange County, California and all objections to venue and personal jurisdiction in such forum are waived. Should any litigation, including appellate proceedings, be required by ALTA to obtain payment of the Service Fee or any other fees or expenses provided for herein, Customer shall be obligated to pay ALTA's reasonable attorneys' fees actually incurred, interest, and other costs incident to collection.

**16. Counterparts**

This Agreement may be executed in separate counterparts. Facsimile copies of this Agreement and any signature hereon shall for all purposes be considered as originals.

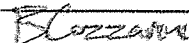
IN WITNESS WHEREOF, the Parties have executed this Agreement as of the Effective Date.

ACCEPTED AND AGREED TO BY:

**CUSTOMER:**

Name (Print): Dr. Jaron Fried  
Title: Assistant Superintendent, Ed. Division  
Signature: \_\_\_\_\_  
Date: \_\_\_\_\_

**ALTA Language Services, Inc.**

Name (Print): Barbara Cozzarini  
Title: Corporate Compliance  
Signature:   
SignNow e-signature ID: 4a928111c6...  
12/18/2019 18:08:33 UTC



## EXHIBIT A

### Language Testing Services

- (e) LIVE ORAL LANGUAGE EVALUTATIONS: ALTA shall provide live oral language evaluations by telephone for individuals identified by Customer in the language(s) specified by Customer and offered by ALTA.
- i. Customer will arrange for the language evaluation testing date and times with ALTA.
  - ii. Customer may change the schedule for the testing, without penalty, up to 6:00 pm (U.S. Eastern Time) on the business day (i.e., Monday through Friday) prior to the test.
  - iii. ALTA will provide a 15-minute period for each candidate to appear for his or her scheduled language evaluation test. Candidates are free to call in 5 minutes prior to and 10 minutes following the scheduled start time of their test. If candidate fails to appear by the 10-minute additional time period, Customer will be charged for the testing as if it had taken place and will be required to reschedule such candidate's evaluation testing if it so desires.
  - iv. ALTA will score each candidate's performance according to specified grading criteria.
  - v. The results of all evaluations will be submitted by ALTA to Customer's administrative contact by email.
  - vi. ALTA will not discuss the testing results with the testing candidate.
- (f) AUTOMATED ORAL LANGUAGE EVALUATIONS (IVR): ALTA shall provide automated (IVR) oral language evaluations by telephone for individuals identified by Customer in the language(s) specified by Customer and offered by ALTA.
- i. Customer will administer and proctor evaluations according to proctoring instructions provided by ALTA.
  - ii. The testing candidate may call in at any time for their automated oral language evaluation.
  - iii. The completed exam will be submitted to ALTA electronically for scoring.



- iv. ALTA will score each candidate's performance according to specified grading criteria.
  - v. The results of all evaluations will be submitted by ALTA to Customer's administrative contact by email.
  - vi. ALTA will not discuss the testing results with the testing candidate.
- (c) ONLINE READING COMPREHENSION, AND/OR LISTENING COMPREHENSION, AND/OR MEDICAL TERMINOLOGY TESTS: ALTA shall provide Online Reading Comprehension, and/or Listening Comprehension, and/or Medical Terminology language tests for individuals identified by Customer in the language(s) specified by Customer and offered by ALTA.
- i. Customer will administer and proctor evaluations according to proctoring instructions provided by ALTA.
  - ii. Customer will submit completed exams back to ALTA electronically through the ALTA online testing portal.
  - iii. ALTA will score each candidate's performance according to specified grading criteria.
  - iv. The results of all evaluations will be submitted by ALTA to Customer's administrative contact by email.
  - v. ALTA will not discuss the testing results with the testing candidate.
- (d) ONLINE WRITING AND/OR TRANSLATION PROFICIENCY EVALUATIONS: ALTA shall provide Online Writing and/or Translation Proficiency language evaluations for individuals identified by Customer in the language(s) specified by Customer and offered by ALTA.
- i. Customer will administer and proctor evaluations according to proctoring instructions provided by ALTA.
  - ii. Customer will submit completed exams back to ALTA electronically through the ALTA online testing portal.
  - iii. ALTA will score each candidate's performance according to specified grading criteria.
  - iv. The results of all evaluations will be submitted by ALTA to Customer's administrative contact by email.
  - v. ALTA will not discuss the testing results with the testing candidate.
- (e) ONLINE CODE OF ETHICS TESTS: ALTA shall provide Code of Ethics tests for individuals identified by Customer.



- i. Customer will administer and proctor tests according to proctoring instructions provided by ALTA.
  - ii. Customer will submit completed exams back to ALTA electronically through the ALTA online testing portal.
  - iii. ALTA will score each candidate's performance according to specified grading criteria.
  - iv. The results of all evaluations will be submitted by ALTA to Customer's administrative contact by email.
  - v. ALTA will not discuss the testing results with the testing candidate.
- (f) QBS and CCLA TESTING: ALTA shall provide oral language evaluations using the Qualified Bilingual Staff (QBS) and/or the Clinician Cultural and Linguistic Assessment (CCLA) by telephone for individuals identified by Customer in the language(s) specified by the Customer and offered by ALTA.
- i. Customer will arrange for the testing using the online registration and PIN generation system provided by ALTA.
  - ii. Customer will verify the identity of each testing candidate.
  - iii. ALTA will provide the QBS and CCLA using its IVR system, available 24 hours a day seven days per week.
  - iv. ALTA will score each candidate's performance according to specified grading criteria.
  - v. The results of all evaluations will be submitted by ALTA to the Customer's administrative contact by email.
  - vi. ALTA will not discuss the testing results with the testing candidate.



**EXHIBIT B**

**Testing Rate Guide (07/01/2019)**

Testing Item	Cost
Online Listening Comprehension	\$33
Online Reading Comprehension	\$33
Online Medical Terminology	\$33
Online Code of Ethics	\$33
Live Listening and Speaking (audio)	\$66
Live Listening and Speaking (video)	\$76
IVR Listening and Speaking	\$55
Online (or paper) Writing	\$66
Online (or paper) Translation (each way)	\$66
Live Interpretation	\$110
Online Audio Translation	\$66
QBS	\$110
CCLA	\$110

Access to Toll Free Number                      \$2 per test

Candidate called by ALTA                        \$10 per test

Cancellation Policy for live tests: Cancellations can be done at no charge by contacting ALTA by 6 PM ET on the business day before the test. Later cancellations will be charged the full amount. Tests scheduled on the same day cannot be cancelled.

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Tel: 1.404.920.3800 • Fax: 1.404.920.3801 • www.altalang.com

LANGUAGE TESTING AGREEMENT – TESTING DEPARTMENT V 6.0 – 9/20/2019



EXHIBIT C



ALTALAN-01

LAL

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
6/26/2019

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Fifth Third Insurance - Atlanta PO Box 221649 Louisville, KY 40252	CONTACT Paula Halpin PHONE (A/C No. Ext): (502) 493-7971 FAX (A/C No.): EMAIL Address: paula.halpin@53.com
INSURED ALTA Language Services, Inc. Rob Jones 3355 Lenox Rd NE, Ste 510 Atlanta, GA 30326	INSURER(S) AFFORDING COVERAGE INSURER A: Travelers Casualty Insurance Company of America NAIC # 19046 INSURER B: Travelers Indemnity Company 25658 INSURER C: Hartford Insurance Company of the Midwest 37479 INSURER D: Travelers Casualty and Surety Company of America 31134 INSURER E: INSURER F:

INSUR LTR	TYPE OF INSURANCE	ADDITIONAL INSURED	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR		6809L000076	12/23/2018	12/23/2019	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Per occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 OTHER \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY		BA9L000144	12/23/2018	12/23/2019	COMBINED SINGLE LIMIT (Per accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ OTHER \$
B	<input checked="" type="checkbox"/> UMBRELLA LIAB EXCESS LIAB DED <input checked="" type="checkbox"/> RETENTION \$ 5,000		CUP9L000200	12/23/2018	12/23/2019	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY RESCIPE FOR PARTIAL RESCIPE OF EMPLOYER & DELIVERED (Mandatory in NH) If yes, describe type of DESCRIPTION OF OPERATIONS below	Y/N: N/A	33WECAC6RSZ	12/23/2018	12/23/2019	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - PER EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
A	Property		6809L000076	12/23/2018	12/23/2019	BPP 331,380
D	Directors & Officers		0105875094LB	12/23/2018	12/23/2019	Professional 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) FOR INFORMATION ONLY

CERTIFICATE HOLDER PROOF OF COVERAGE FOR: ALTA Language Services, Inc. 3355 Lenox Rd NE, Ste 510 Atlanta, GA 30326	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Paula Halpin</i>
--	--

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Tel: 1.404.920.3800 • Fax: 1.404.920.3801 • www.altalang.com

LANGUAGE TESTING AGREEMENT – TESTING DEPARTMENT V 6.0 – 9/20/2019

Anaheim Union High School District  
 Education Division  
**APPLICATION FOR STUDENT-INITIATED,  
 NON-CURRICULUM RELATED ORGANIZATION**  
 CLICK AND ENTER DATA

<b>School:</b>	Cypress High	<b>Date of Application:</b>	11/13/19
----------------	--------------	-----------------------------	----------

Policy permits student-initiated non-curriculum related school groups to conduct voluntary meetings on school grounds regardless of the size of the group or the religious, political or philosophical purpose of the students' meetings, under the following conditions:

1. The meetings may not interfere with the orderly operation of the school.
2. The meetings must be open to all students without regard to gender, ethnicity, religion or national origin.
3. School employees may not promote, lead or participate in the meetings.
4. Non-school persons may not direct, conduct, control, or regularly attend the meetings of the student groups.
5. No school system funds may be spent on behalf of the student groups, except for the cost of providing space for the group meetings.

To apply for status as a student-initiated, non-curriculum group, complete the following:

**Name of proposed group:**

Club Casa
-----------

**Purpose of the group (Please describe thoroughly):**

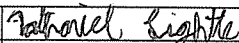
To raise awareness of the various issues facing youth, fundraise to support the Casa Youth Shelter, and provide asset development for the members.
--


**Frequency of group meetings:**

Bi-monthly
------------

**Proposed meeting day, time and location:**

<b>Day:</b>	Wednesdays	<b>Time:</b>	Lunch	<b>Location:</b>	Room 403
-------------	------------	--------------	-------	------------------	----------

<b>Applicant's Signature:</b>		<b>Date:</b>	11/20/19
<b>Printed Name:</b>	Nathaniel Lightle		

<b>Advisor's Signature:</b>		<b>Date:</b>	11/20/19
<b>Printed Name:</b>	Mark Slevco		

<b>Principal's Signature:</b>		<b>Date:</b>	12/18/19
<b>Printed Name:</b>	Daniel Klatzker <b>Interim Principal</b>		

Send signed form to #15, Assistant Superintendent/Education, for approval.

<b>Assistant Superintendent's Signature:</b>		<b>Date:</b>	12/18/19
--	---	--------------	----------

Following approval, the completed application will be returned to the school principal.

Anaheim Union High School District  
 Education Division  
**APPLICATION FOR STUDENT-INITIATED,  
 NON-CURRICULUM RELATED ORGANIZATION**  
 CLICK AND ENTER DATA

<b>School:</b>	Cypress High	<b>Date of Application:</b>	11/7/19
----------------	--------------	-----------------------------	---------

Policy permits student-initiated non-curriculum related school groups to conduct voluntary meetings on school grounds regardless of the size of the group or the religious, political or philosophical purpose of the students' meetings, under the following conditions:

1. The meetings may not interfere with the orderly operation of the school.
2. The meetings must be open to all students without regard to gender, ethnicity, religion or national origin.
3. School employees may not promote, lead or participate in the meetings.
4. Non-school persons may not direct, conduct, control, or regularly attend the meetings of the student groups.
5. No school system funds may be spent on behalf of the student groups, except for the cost of providing space for the group meetings.

To apply for status as a student-initiated, non-curriculum group, complete the following:

**Name of proposed group:**

Computer Science Club
-----------------------

**Purpose of the group (Please describe thoroughly):**

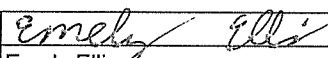
Students will teach and learn how to code and present what they have coded to each other. We will also learn coding by watching presentations, and host competitions on campus for students who choose to participate
---

**Frequency of group meetings:**

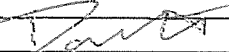
Weekly
--------

**Proposed meeting day, time and location:**

<b>Day:</b>	Mondays	<b>Time:</b>	Lunch	<b>Location:</b>	Room 304
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<b>Applicant's Signature:</b>		<b>Date:</b>	11-12-19
<b>Printed Name:</b>	Emely Ellis		

<b>Advisor's Signature:</b>		<b>Date:</b>	11/13/19
<b>Printed Name:</b>	Matthew Borad		

<b>Principal's Signature:</b>		<b>Date:</b>	11/12/19
<b>Printed Name:</b>	Daniel Klatzker <b>Interim Principal</b>		

Send signed form to #15, Assistant Superintendent/Education, for approval.

<b>Assistant Superintendent's Signature:</b>		<b>Date:</b>	12/16/19
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Following approval, the completed application will be returned to the school principal.



Anaheim Union High School District  
 Education Division  
**APPLICATION FOR STUDENT-INITIATED,  
 NON-CURRICULUM RELATED ORGANIZATION**  
 CLICK AND ENTER DATA

<b>School:</b>	Cypress High	<b>Date of Application:</b>	11/21/19
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Policy permits student-initiated non-curriculum related school groups to conduct voluntary meetings on school grounds regardless of the size of the group or the religious, political or philosophical purpose of the students' meetings, under the following conditions:

1. The meetings may not interfere with the orderly operation of the school.
2. The meetings must be open to all students without regard to gender, ethnicity, religion or national origin.
3. School employees may not promote, lead or participate in the meetings.
4. Non-school persons may not direct, conduct, control, or regularly attend the meetings of the student groups.
5. No school system funds may be spent on behalf of the student groups, except for the cost of providing space for the group meetings.

To apply for status as a student-initiated, non-curriculum group, complete the following:

**Name of proposed group:**

Cypress Beatbox Association
-----------------------------

**Purpose of the group (Please describe thoroughly):**


Learn the art of noise compression of mouth sounds, and compete in competitions.
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**Frequency of group meetings:**

Weekly
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**Proposed meeting day, time and location:**

<b>Day:</b>	Wednesdays	<b>Time:</b>	Lunch	<b>Location:</b>	Choir Room
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<b>Applicant's Signature:</b>		<b>Date:</b>	November 22, 2019
<b>Printed Name:</b>	Andria Pham		

<b>Advisor's Signature:</b>		<b>Date:</b>	22 NOV 19
<b>Printed Name:</b>	Mr. Jonathan Ulrich		

<b>Principal's Signature:</b>		<b>Date:</b>	12/3/19
<b>Printed Name:</b>	Mr. Daniel Klatzker <b>Interim Principal</b>		

Send signed form to #15, Assistant Superintendent/Education, for approval.

<b>Assistant Superintendent's Signature:</b>		<b>Date:</b>	12/16/19
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Following approval, the completed application will be returned to the school principal.

Anaheim Union High School District  
 Education Division  
**APPLICATION FOR STUDENT-INITIATED,  
 NON-CURRICULUM RELATED ORGANIZATION**  
 CLICK AND ENTER DATA

<b>School:</b>	Cypress High	<b>Date of Application:</b>	11/14/19
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Policy permits student-initiated non-curriculum related school groups to conduct voluntary meetings on school grounds regardless of the size of the group or the religious, political or philosophical purpose of the students' meetings, under the following conditions:

1. The meetings may not interfere with the orderly operation of the school.
2. The meetings must be open to all students without regard to gender, ethnicity, religion or national origin.
3. School employees may not promote, lead or participate in the meetings.
4. Non-school persons may not direct, conduct, control, or regularly attend the meetings of the student groups.
5. No school system funds may be spent on behalf of the student groups, except for the cost of providing space for the group meetings.

To apply for status as a student-initiated, non-curriculum group, complete the following:

**Name of proposed group:**

Paper Art Club
----------------

**Purpose of the group (Please describe thoroughly):**

Promote the art of paper and how it can be manipulated to form figures that is not limited to origami.
--


**Frequency of group meetings:**


Bi-weekly
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**Proposed meeting day, time and location:**

<b>Day:</b>	Fridays	<b>Time:</b>	After school	<b>Location:</b>	Room 218
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<b>Applicant's Signature:</b>		<b>Date:</b>	11/14/2019
<b>Printed Name:</b>	Zion Kwon		

<b>Advisor's Signature:</b>		<b>Date:</b>	11/14/2019
<b>Printed Name:</b>	Khanh Nguyen		

<b>Principal's Signature:</b>		<b>Date:</b>	11/17/19
<b>Printed Name:</b>	Daniel Klatzker <b>Interim Principal</b>		

Send signed form to #15, Assistant Superintendent/Education, for approval.

<b>Assistant Superintendent's Signature:</b>		<b>Date:</b>	11/16/20
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Following approval, the completed application will be returned to the school principal.

Anaheim Union High School District  
 Education Division  
**APPLICATION FOR STUDENT-INITIATED,  
 NON-CURRICULUM RELATED ORGANIZATION**  
 CLICK AND ENTER DATA

<b>School:</b>	Cypress	<b>Date of Application:</b>	10/29/2019
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Policy permits student-initiated non-curriculum related school groups to conduct voluntary meetings on school grounds regardless of the size of the group or the religious, political or philosophical purpose of the students' meetings, under the following conditions:

1. The meetings may not interfere with the orderly operation of the school.
2. The meetings must be open to all students without regard to gender, ethnicity, religion or national origin.
3. School employees may not promote, lead or participate in the meetings.
4. Non-school persons may not direct, conduct, control, or regularly attend the meetings of the student groups.
5. No school system funds may be spent on behalf of the student groups, except for the cost of providing space for the group meetings.

To apply for status as a student-initiated, non-curriculum group, complete the following:

**Name of proposed group:**

Poetry Club
-------------

**Purpose of the group (Please describe thoroughly):**


Create an open space for students to share, perform, examine, and converse about poetry. We will create a literary magazine for any student to submit literary work and/or visual art for judging and a chance at getting published. We will also host a weekly open-mic format giving students the opportunity to share their literary works.
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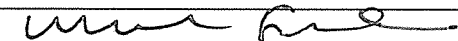
**Frequency of group meetings:**

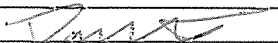
Weekly
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**Proposed meeting day, time and location:**

<b>Day:</b>	Fridays	<b>Time:</b>	Lunch	<b>Location:</b>	Room 314
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<b>Applicant's Signature:</b>		<b>Date:</b>	10/29/19
<b>Printed Name:</b>	Rebecca Choe		

<b>Advisor's Signature:</b>		<b>Date:</b>	10/29/19
<b>Printed Name:</b>	Mrs. Marianne Stewart		

<b>Principal's Signature:</b>		<b>Date:</b>	11/14/19
<b>Printed Name:</b>	Mr. Daniel Klatzker <b>Interim Principal</b>		

Send signed form to #15, Assistant Superintendent/Education, for approval.

<b>Assistant Superintendent's Signature:</b>		<b>Date:</b>	12/14/19
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Following approval, the completed application will be returned to the school principal.

**APPLICATION FOR STUDENT-INITIATED,  
NON-CURRICULUM RELATED ORGANIZATION**

CLICK AND ENTER DATA

School:	KATELLA HIGH SCHOOL	Date of Application:	11-3-19
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Policy permits student-initiated non-curriculum related school groups to conduct voluntary meetings on school grounds regardless of the size of the group or the religious, political or philosophical purpose of the students' meetings, under the following conditions:

1. The meetings may not interfere with the orderly operation of the school.
2. The meetings must be open to all students without regard to gender, ethnicity, religion or national origin.
3. School employees may not promote, lead or participate in the meetings.
4. Non-school persons may not direct, conduct, control, or regularly attend the meetings of the student groups.
5. No school system funds may be spent on behalf of the student groups, except for the cost of providing space for the group meetings.

To apply for status as a student-initiated, non-curriculum group, complete the following:

Name of proposed group:

BSU( Black Student Union)
---------------------------

Purpose of the group: to help students strive for academic excellence, and promote positive images of themselves

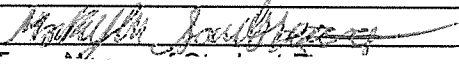
The purpose of BSU is to help students strive for academic excellence and how to promote a positive image of themselves and we plan on going to college fairs, visiting colleges that students are interested in, participating in community service, have guest speakers, explore the African American culture, and also to visit museums.
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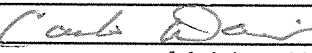
Frequency of group meetings:

Thursday's twice a month
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Proposed meeting day, time and location: Thursday 9-1-19, lunch , Mr.Davis #165

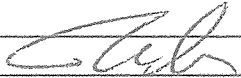
Day:	Thursday	Lunch	Location:	Mr. Davis's room #165
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Applicant's Signature:		Date:	11/6/19
Printed Name:	Makyla Saulsberry		

Advisor's Signature:		Date:	11/6/19
Printed Name:	Carlo Davis		

Principal's Signature:		Date:	11/10/19
Printed Name:	Ben Carpenter, Principal		

Send signed form to #15, Assistant Superintendent/Education, for approval.

Assistant Superintendent's Signature:		Date:	12/11/09
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Following approval, the completed application will be returned to the school principal.

APPLICATION FOR STUDENT-INITIATED,  
NON-CURRICULUM RELATED ORGANIZATION

CLICK AND ENTER DATA

School:	Magnolia High School	Date of Application:	11/22/2019
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Policy permits student-initiated non-curriculum related school groups to conduct voluntary meetings on school grounds regardless of the size of the group or the religious, political or philosophical purpose of the students' meetings, under the following conditions:

1. The meetings may not interfere with the orderly operation of the school.
2. The meetings must be open to all students without regard to gender, ethnicity, religion or national origin.
3. School employees may not promote, lead or participate in the meetings.
4. Non-school persons may not direct, conduct, control, or regularly attend the meetings of the student groups.
5. No school system funds may be spent on behalf of the student groups, except for the cost of providing space for the group meetings.

To apply for status as a student-initiated, non-curriculum group, complete the following:

Name of proposed group:

Chess Club
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Purpose of the group:

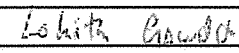
To play chess, learn strategies, and compete
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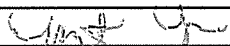
Frequency of group meetings:

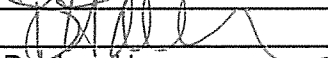
Twice a week after school at YMCA; about once a month meetings at lunch
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Proposed meeting day, time and location:

Day:	Monday	Time:	12:11-12:41pm	Location:	Room 101
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Applicant's Signature:		Date:	11/22/19
Printed Name:	Lohith Gowda		

Advisor's Signature:		Date:	11/22/19
Printed Name:	Margaret Tagler		

Principal's Signature:		Date:	11/22/19
Printed Name:	Daphne Hammer		

Send signed form to #15, Assistant Superintendent/Education, for approval.

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Assistant Superintendent's Signature:		Date:	11/26/19
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Following approval, the completed application will be returned to the school principal.

**APPLICATION FOR STUDENT-INITIATED,  
NON-CURRICULUM RELATED ORGANIZATION**

CLICK AND ENTER DATA

<b>School:</b>	Brookhurst Jr High	<b>Date of Application:</b>	11/7/19
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Policy permits student-initiated non-curriculum related school groups to conduct voluntary meetings on school grounds regardless of the size of the group or the religious, political or philosophical purpose of the students' meetings, under the following conditions:

1. The meetings may not interfere with the orderly operation of the school.
2. The meetings must be open to all students without regard to gender, ethnicity, religion or national origin.
3. School employees may not promote, lead or participate in the meetings.
4. Non-school persons may not direct, conduct, control, or regularly attend meetings of the student groups.
5. No school system funds may be spent on behalf of the student groups, except for the cost of providing space for the group meetings.

To apply for status as a student-initiated, non-curriculum group, complete the following:

**Name of proposed group:**

Safe Space (GSA)
------------------

**Purpose of the group (Please describe thoroughly):**

The purpose of this group is to support LGBTQ+ students and bring awareness to issues they face. Provide a positive and safe place for all students to meet, support each other, to talk about issues related to sexual orientation, gender identity and expression, and work to end homophobia and transphobia. We will work together to provide support, build community and take action to create change at Brookhurst.


**Frequency of group meetings:**


Once a month, the 2nd Wednesday
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**Proposed meeting day, time and location:**

<b>Day:</b>	Wednesday	<b>Time:</b>	2:30-3:15	<b>Location:</b>	Room 40
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<b>Applicant's Signature:</b>	Kaitlyn Ferraro	<b>Date:</b>	11/19/19
<b>Printed Name:</b>	Kaitlyn Ferrao		

<b>Advisor's Signature:</b>		<b>Date:</b>	11/7/19
<b>Printed Name:</b>	Erin Nagel		

<b>Principal's Signature:</b>		<b>Date:</b>	11/19/19
<b>Printed Name:</b>	Hilda Vasquez		

Send signed form to #15, Assistant Superintendent/Education, for approval.

Assistant Superintendent's Signature: 		Date: 
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Following approval, the completed application will be returned to the school principal.



CHANGE ORDER NO. 01

(Deductive)

PROJECT: RFP #2018-13 Oxford Academy Modernization and New BuildingTO: Erickson Hall Construction Company

You are hereby directed to comply with this Change Order

DESCRIPTION OF CHANGE: Work Orders and Project Savings

Description of Work Orders	Contingency (outside of GMP)	Amount
Work Order 2 (COP-01: Cost to Remove Fireproof Overspray and encapsulate wood deck above ceiling)	Unforeseen	\$9,891.00
Work Order 4 (COP-10: Repair to Existing Sewer Tie-In at Admin Bldg).	Unforeseen	\$14,429.00
Work Order 10 (COP 48AR1 Paint Exterior of bldgs. A, B, C, D, H)	District	\$95,790.00
Work Order 10 (Bldg E: COP 50 Provide credit for exterior ACM Containment at Bldg E)	Unforeseen	<\$1,302.00)
Work Order 13 (Bldg E: 29R3 – CMU Infill)	CTE	\$6,068.00
Work Order 13 (Bldg E: PR 38 – Furnish and Install Flow Switch at Fire Riser)	CTE	\$2,262.00
Work Order 13 (Bldg E: PR 40/CCD6A – Relocate Fire Alarm Panel)	Unforeseen	\$17,883.00
Work Order 13 (Bldg E: PR 29R2 – CTE Site Improvements and Bldg E Upgrade)	CTE	\$26,657.00
Work Order 13 (Bldg E: PR41 – Provide Plaster Infill @ Door Opening)	CTE	\$10,649.00
Work Order 13 (Bldg F: RFI 170 – Extend Control Wiring for Bldg F)	Unforeseen	\$4,521.00
Work Order 13 (Site: PR 43 – Remove 4 trees at SW of Bldg F and install new plants and irrigation at north side of campus near drop off)	District	\$12,204.00
Work Order 13 (Campus Wide: Repaint Graffiti Areas)	Unforeseen	\$4,977.00
Work Order 13 (Site: PR's 46, 47, 48 – Site Bench Gap Closure; Gate Hinge Gap Closure; Display Board Reinstall)	District	\$1,144.52
Work Order 13 (Site: PR's 46, 47, 48 – Site Bench Gap Closure; Gate Hinge Gap Closure; Display Board Reinstall)	CTE	\$4,364.00

Work Order 13 (Bldg E: CCD5A – Add Fire Sprinklers)	District	\$2,353.00
Work Order 14 (Site: PR 49 – Add Angle Iron to Decorative Metal Gates)	District	\$7,304.00
Work Order 14 (Site: Cost for District Support for Intrusion Troubleshooting)	District	<\$840.00>
TOTAL WORK ORDERS OUTSIDE OF GMP		\$218,611.52

Total Project Savings	75% District Share per CSA	25% Contractor Share per CSA
\$343,276.28	\$257,457.21	\$85,819.07

Unused Construction Contingency: \$586.00  
 Unused E&O Contingency: \$1,344.00

COST (This cost shall be deleted):

Original Contract Price	\$8,774,780.00
Amendment No 01:	\$618,348.00
Subtotal	\$9,393,128.00
Work Order Total (outside of GMP)	\$218,611.52
Project Savings Amount	<\$257,457.21>
<b>New Contract Price:</b>	<b>\$9,354,282.31</b>

TIME FOR COMPLETION:

Original completion date:	<u>463 consecutive calendar days</u>
Time for completion of Change Order:	<u>no change</u>
New completion date:	<u>463 consecutive calendar days</u>

Contractor agrees to deduct the above-described work in accordance with the above terms and in compliance with applicable sections of the Project Documents. Contractor agrees to the adjustment in the contract sum, if any, and the adjustment in the contract time, if any, set out in this Change Order.

No additions or deletions to this Change Order shall be allowed, except with written permission of District. Contractor accepts the terms and conditions stated above as full and final settlement of any and all claims arising from this Change Order.

This Change Order is hereby agreed to, accepted and approved.

New completion date:

463 consecutive calendar days

Contractor agrees to deduct the above-described work in accordance with the above terms and in compliance with applicable sections of the Project Documents. Contractor agrees to the adjustment in the contract sum, if any, and the adjustment in the contract time, if any, set out in this Change Order.

No additions or deletions to this Change Order shall be allowed, except with written permission of District. Contractor accepts the terms and conditions stated above as full and final settlement of any and all claims arising from this Change Order.

This Change Order is hereby agreed to, accepted and approved.

CONTRACTOR

DISTRICT

By:   
Signature

By: \_\_\_\_\_  
Signature

JUSTIN SEHNOTT  
Print Name

Jennifer Root  
Print Name


Sr. Project Manager  
Title

Assistant Superintendent, Business  
Title

1/6/20  
Date

\_\_\_\_\_  
Date

ARCHITECT

By:   
Signature

Brandon Featherstone For Brian Dougherty  
Print Name

Associate  
Title

01/06/2020  
Date

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

Quantity	Description
3	AV Cart
1	Bench
2	Book Cart
1	Book Display
1	Boom Box
1	Camera
1	Cassette Recorder
3	Chair
32	Computer
1	Desk
5	DVD Player
3	File Cabinet
3	Keyboard
6	Metal Container
24	Monitor
1	Old Coin Sorter
2	Podium
2	Printer
1	Projector
2	Scanner
1	Stapler
1	Student Desk
3	Table
8	Television
4	TV Ceiling Mount
2	Typewriter
5	VCR
2	Wooden Table

Declaring Certain Books as Unusable, Obsolete,  
and/or Out-of-Date and Ready for Sale, or Destruction

EXHIBIT DD

Description	Quantity	Publication Date	General Condition	Reason For Disposition	Compliant Y/N
<b>Various Biology</b>					
Biology	367	Outdated	Fair	Obsolete	No To Be Sold
<b>Various Dictionary</b>					
Dictionary	8	Outdated	Fair	Obsolete	No To Be Sold
Essential Activator	1	Outdated	Fair	Obsolete	No To Be Sold
<b>Various English</b>					
ESL	1	Outdated	Fair	Obsolete	No To Be Sold
I Hate English	2	Outdated	Fair	Obsolete	No To Be Sold
<b>Various Government</b>					
American Government	19	Outdated	Fair	Obsolete	No To Be Sold
Government by the People	136	Outdated	Fair	Obsolete	No To Be Sold
<b>Various Grammar</b>					
Grammar With A Grin	1	Outdated	Fair	Obsolete	No To Be Sold
<b>Various Health</b>					
Health	7	Outdated	Fair	Obsolete	No To Be Sold
<b>Various History</b>					
America	28	Outdated	Fair	Obsolete	No To Be Sold
Americas History	10	Outdated	Fair	Obsolete	No To Be Sold
History and Life	68	Outdated	Fair	Obsolete	No To Be Sold
Modern World History	822	Outdated	Fair	Obsolete	No To Be Sold
The Americans	264	Outdated	Fair	Obsolete	No To Be Sold
World History	142	Outdated	Fair	Obsolete	No To Be Sold
<b>Various Library</b>					
Library Books	944	Outdated	Fair	Obsolete	No To Be Sold
<b>Various Literature</b>					
Timeless Voices	36	Outdated	Fair	Obsolete	No To Be Sold
<b>Various Math</b>					
Algebra 1	8	Outdated	Fair	Obsolete	No To Be Sold
Algebra 2	2	Outdated	Fair	Obsolete	No To Be Sold
Geometry	3	Outdated	Fair	Obsolete	No To Be Sold
Integrated Math 2	2	Outdated	Fair	Obsolete	No To Be Sold
Integrated Math 3	290	Outdated	Fair	Obsolete	No To Be Sold
Integrated Math I	50	Outdated	Fair	Obsolete	No To Be Sold
Measuring Up	1	Outdated	Fair	Obsolete	No To Be Sold
<b>Various Psychology</b>					
Psychology and You	48	Outdated	Fair	Obsolete	No To Be Sold
<b>Various Reading</b>					
Bananas	1	Outdated	Fair	Obsolete	No To Be Sold
Chicken Sunday	2	Outdated	Fair	Obsolete	No To Be Sold
Comic And Conversation	1	Outdated	Fair	Obsolete	No To Be Sold
Focus on Reading Strategies	1	Outdated	Fair	Obsolete	No To Be Sold
Lon Po Po	4	Outdated	Fair	Obsolete	No To Be Sold
Scholastic Read XL	46	Outdated	Fair	Obsolete	No To Be Sold
<b>Various Science</b>					
Access Science	2	Outdated	Fair	Obsolete	No To Be Sold

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

Description	Quantity	Publication Date	General Condition	Reason For Disposition	Compliant Y/N
Access Science TE	1	Outdated	Fair	Obsolete	No To Be Sold
Earth Science	1	Outdated	Fair	Obsolete	No To Be Sold
Gateway to Science	1	Outdated	Fair	Obsolete	No To Be Sold
Gateway to Science WB	1	Outdated	Fair	Obsolete	No To Be Sold
Life Science	2	Outdated	Fair	Obsolete	No To Be Sold
<b><i>Various Sociology</i></b>					
Sociology and You	50	Outdated	Fair	Obsolete	No To Be Sold
<b><i>Various Synonym</i></b>					
The Synonym Finder	2	Outdated	Fair	Obsolete	No To Be Sold
<b><i>Various Writing</i></b>					
A Picture is Worth 1000 Words	2	Outdated	Fair	Obsolete	No To Be Sold
Access Activity Journal	1	Outdated	Fair	Obsolete	No To Be Sold
Access Activity Journal TE	1	Outdated	Fair	Obsolete	No To Be Sold
Access Assesment Book	1	Outdated	Fair	Obsolete	No To Be Sold
Grandfathers Journey	17	Outdated	Fair	Obsolete	No To Be Sold
Rhymes And Rhymes	1	Outdated	Fair	Obsolete	No To Be Sold
Step By Step Writing	1	Outdated	Fair	Obsolete	No To Be Sold
The Writers Craft	48	Outdated	Fair	Obsolete	No To Be Sold
Writers Workout	1	Outdated	Fair	Obsolete	No To Be Sold

**ANAHEIM UHSD**

**PURCHASE ORDER DETAIL REPORT BY VENDOR NAME**

BOARD OF TRUSTEES MEETING-01/16/2020

FROM 12/03/2019 TO 01/06/2020

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
N64C0079	A I FENCE COMPANY	2,471.00	2,471.00	0127232081 5610	KE/FENCE/MO / REPAIRS/MAINT - O/S SERVICES
N64R0959	A ALVARADO PAINTING	10,800.00	10,800.00	0150237081 5610	ADMIN/PAINT/MO / REPAIRS/MAINT - O/S SERVICES
N64C0089	A CABRAL ROOFING GROUP	1,800.00	1,800.00	0135241081 5610	DALE/ROOF/MO / REPAIRS/MAINT - O/S SERVICES
N64A0231	ABACU MARTINEZ AND PATRICIA CE	2,830.00	2,830.00	0119283036 5880	SYS/TRANS / OTHER OPERATING EXPENSES
N64R0972	AC POWER 1 INC	945.00	945.00	0135231081 5610	DALE/ELECTRIC/MO / REPAIRS/MAINT - O/S SERVICES
N64R0984	AC POWER 1 INC	1,210.55	1,210.55	0125231081 5610	KA/ELECTRIC/MO / REPAIRS/MAINT - O/S SERVICES
N64T0365	ADAFRUIT INDUSTRIES LLC	308.01	308.01	0121393010 4310	WESTERN/VEA-2B/INSTR / INSTRUCTIONAL MATL &
N64S0083	ADVANTAGE WEST INVESTMENT ENTE	18,475.35	18,475.35	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
N64X0416	ALL IN ONE POSTER CO. INC.	1,500.00	750.00	0104104072 4320	CERT HR/GENL ADM / OTHER OFFICE/MISC SUPPLIE
			750.00	0105105072 4320	CLASS HR/GENL ADM / OTHER OFFICE/MISC
N64R0985	AMERICAN TECHNOLOGIES INC.	46,534.44	46,534.44	0127230081 5610	KE/GENERAL/MO / REPAIRS/MAINT - O/S SERVICES
N64T0362	APPLE INC	4,040.65	4,040.65	0144025040 4410	LEX/ASB/ANCIL / EQUIPMENT - NON-CAPITALIZED
N64T0344	ARCHIVESOCIAL	7,188.00	7,188.00	0108108077 5610	INFO SYSTEM/DP / REPAIRS/MAINT - O/S SERVICES
N64S0086	ARCIMATE MANUFACTURING CORP.	1,273.16	1,273.16	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
N64T0359	ARTICULATE GLOBAL INC	3,496.49	3,496.49	0161361010 5880	PO/BSSA SCH IMPROV FUND (CSD) / OTHER
N64R0964	ATKINSON ANDELSON LOYA RUUD	175.00	175.00	0156156072 5210	FACILITIES/GENL ADM / TRAVEL AND CONFERENC.
N64T0356	AUDIO VISUAL INNOVATIONS INC	641.11	641.11	0144000010 4410	LEX/INSTR / EQUIPMENT - NON-CAPITALIZED
N64T0373	AUDIO VISUAL INNOVATIONS INC	3,067.64	3,067.64	0127000910 4410	KE/LCFF-CONCENTRATION/INSTR / EQUIPMENT -
N64R1031	AWARDS BY PAUL	25.86	25.86	0120140027 4320	ANAHEIM/SCH ADM / OTHER OFFICE/MISC SUPPLIE
N64T0343	B AND H PHOTO VIDEO INC	2,138.89	2,138.89	0127000910 4310	KE/LCFF-CONCENTRATION/INSTR / INSTRUCTIONAL
N64T0349	B AND H PHOTO VIDEO INC	1,029.07	1,029.07	0134000910 4310	WA/LCFF-CONCENTRATION/INSTR / INSTRUCTIONA
N64T0353	B AND H PHOTO VIDEO INC	570.92	570.92	0138000910 4410	BA/LCFF-CONCENTRATION/INSTR / EQUIPMENT -
N64T0364	B AND H PHOTO VIDEO INC	842.65	842.65	0125000010 4310	KA/INSTR / INSTRUCTIONAL MATL & SUPPLIES
N64T0374	B AND H PHOTO VIDEO INC	38.55	38.55	0138000910 4310	BA/LCFF-CONCENTRATION/INSTR / INSTRUCTIONA



**ANAHEIM UHSD**

**PURCHASE ORDER DETAIL REPORT BY VENDOR NAME**

BOARD OF TRUSTEES MEETING 01/16/2020

FROM 12/03/2019 TO 01/06/2020

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
N64T0376	B AND H PHOTO VIDEO INC	164.06	81.44	0140000910 4310	SO/LCFF-CONCENTRATION/INSTR / INSTRUCTIONAL
			82.62	0140000910 5880	SO/LCFF-CONCENTRATION/INSTR / OTHER
N64T0377	B AND H PHOTO VIDEO INC	69.66	69.66	0117379010 4310	TITLE III LIMITED ENG PROF / INSTRUCTIONAL MA
N64T0383	B AND H PHOTO VIDEO INC	315.84	315.84	0142000010 4310	OXFORD/INSTR / INSTRUCTIONAL MATL & SUPPLIE
N64T0393	B AND H PHOTO VIDEO INC	605.63	605.63	0125393010 4310	KA/VEA-2B/INSTR / INSTRUCTIONAL MATL &
N64S0074	B AND K ELECTRIC WHOLESALE	294.37	294.37	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
N64R0999	BARNES AND NOBLE	451.90	451.90	0119283011 4210	SYS/INSTR / BOOKS AND REFERENCE MATERIAL
N64R1014	BARNES AND NOBLE	378.85	378.85	0132381010 4210	OR/ECIA/INSTR / BOOKS AND REFERENCE
N64C0082	BAYCO	2,488.34	2,488.34	0123230081 4410	SA/GENERAL/MO / EQUIPMENT - NON-CAPITALIZED
N64R1009	BIG TEX TRAILERS CA	3,282.04	3,282.04	0111220081 4410	OPERATIONS - GENERAL / EQUIPMENT -
N64S0078	BISHOP CO.	172.44	172.44	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
N64S0079	BLICK ART MATERIALS LLC	495.65	495.65	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
N64A0230	BONFIRE INTERACTIVE LTD	14,500.00	14,500.00	0112112072 5880	PURCHASING/GENL ADM / OTHER OPERATING
N64A0219	BOYD, LOREES	12,296.00	12,296.00	0119283036 5880	SYS/TRANS / OTHER OPERATING EXPENSES
N64T0384	BRAINPOP LLC	1,895.00	1,895.00	0140000910 5880	SO/LCFF-CONCENTRATION/INSTR / OTHER
N64T0351	BREAKOUT EDU	862.00	862.00	0127000910 4310	KE/LCFF-CONCENTRATION/INSTR / INSTRUCTIONAL
N64T0387	BREAKOUT EDU	150.00	150.00	0140000910 5880	SO/LCFF-CONCENTRATION/INSTR / OTHER
N64R0992	BSN SPORTS	4,177.06	4,177.06	0120025040 4410	ANAHEIM/ASB/ANCL / EQUIPMENT -
N64R1011	BUDDY'S ALL STARS INC	393.51	393.51	0121027010 4310	WESTERN/PHYS ED/INSTR / INSTRUCTIONAL MATL
N64R1002	CALIFORNIA PURCHASERS HEALTH	460.00	460.00	0177177072 5210	RISK MANAGEMENT / TRAVEL AND CONFERENCE
N64R0981	CALIFORNIA STATE THESPIANS	360.00	360.00	0138000910 5880	BA/LCFF-CONCENTRATION/INSTR / OTHER
N64X0414	CALPERS	15,000.00	10,000.00	0100000010 3202	GEN FUND/INSTR / PERS-CLASSIFIED
			5,000.00	0100000072 5880	GEN FUND/GENL ADM / OTHER OPERATING
N64A0218	CARNEGIE LEARNING INC.	185,000.00	185,000.00	0153399021 5810	TITLE II IMPR TCHR QUAL - ED /



**ANAHEIM UHSD**

**PURCHASE ORDER DETAIL REPORT BY VENDOR NAME**

BOARD OF TRUSTEES MEETING 01/16/2020

FROM 12/03/2019 TO 01/06/2020

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
N64R0994	CAROLINA BIOLOGICAL SUPPLY CO.	4,432.96	4,432.96	0127000910 4310	KE/LCFF-CONCENTRATION/INSTR / INSTRUCTIONAL
N64R0966	CCEA	500.00	500.00	0168000010 5880	GI SOUTH/INSTR / OTHER OPERATING EXPENSES
N64T0392	CDW GOVERNMENT INC.	14,353.15	14,353.15	0110230081 4320	MAINTENANCE/MO / OTHER OFFICE/MISC SUPPLIES
N64S0081	CERTIFIED ART SUPPLY	553.32	553.32	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
N64T0347	CHROMEBOOKPARTS.COM	902.73	902.73	0108108077 4310	INFO SYSTEM/DP / INSTRUCTIONAL MATL &
N64R0986	CIF SOUTHERN SECTION	1,555.00	1,555.00	0122028010 5310	MA/ATHLET/INSTR / DUES AND MEMBERSHIPS
N64A0217	CITY OF ANAHEIM AS SUCCESSOR A	168,450.00	168,450.00	4500722600 8625	ANAHEIM PLAZA / COMMUNITY REDEVELOPMENT
N64R0980	COUNCIL FOR EXCEPTIONAL CHILDR	2,950.00	2,950.00	0147361010 5210	HOPE/ESSA SCH IMPROV FUND(CSD) / TRAVEL AND
N64A0237	CREATIVE BUS SALES	343,662.50	343,662.50	0113113036 6490	TRANS/REG-ED/TRANSPORTATION / EQUIPMENT -
N64R1013	CSPCA	1,200.00	1,200.00	0105105072 5310	CLASS HR/GENL ADM / DUES AND MEMBERSHIPS
N64R0967	CULVER NEWLIN	261.83	261.83	0138140027 4320	BALL/SCH ADM/SCH ADM / OTHER OFFICE/MISC
N64R1032	CULVER NEWLIN	1,271.90	1,271.90	0122000510 4310	MA/SPECIAL PROJECTS/INSTR / INSTRUCTIONAL
N64S0075	DATA IMPRESSIONS	904.78	904.78	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
N64R0958	DAVE BANG ASSOCIATES INC	565.52	565.52	0121230081 4410	WESTERN/GENERAL/MO / EQUIPMENT -
N64R1027	DIGITAL ELECTRIC INC.	982.00	982.00	0110230081 5610	MAINTENANCE/MO / REPAIRS/MAINT - O/S SERVICE
N64A0233	DISCOVERY RANCH	191,588.00	160,600.00	0119282539 5860	SP ED MENTAL HEALTH SERVICES / NONPUBLIC
			30,988.00	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
N64A0213	DIVISION OF THE STATE ARCHITEC	116,750.00	116,750.00	2622731185 6210	MA/BOND SERIES 2018 - MEAS H / PLANNING - DSA
N64T0357	EIDIM AV TECHNOLOGY	1,197.27	1,197.27	0108108077 4310	INFO SYSTEM/DP / INSTRUCTIONAL MATL &
N64R0993	EMC SCHOOL	704.73	704.73	0116468010 4150	LOTTERY/RESTRICTED/INSTR / TEXTIS - STATE
N64S0076	EMERGENCY MEDICAL PRODUCTS INC	58.83	58.83	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
N64A0229	ENCORP	76,015.00	76,015.00	0110230081 5810	MAINTENANCE/MO / NON-INSTRUCTIONAL PROF
N64A0234	ENCORP	300,088.50	300,088.50	2600731185 6250	GOB SERIES 2018 - MEAS H / PLANNING - TESTING

**ANAHEIM UHSD**

**PURCHASE ORDER DETAIL REPORT BY VENDOR NAME**

BOARD OF TRUSTEES MEETING 01/16/2020

FROM 12/03/2019 TO 01/06/2020

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
N64T0368	EPOWER NETWORK	3,225.60	3,225.60	0108108077 5610	INFO SYSTEM/DP / REPAIRS/MAINT - O/S SERVICES
N64R1021	EQUIPE INC	1,583.93	1,583.93	0120025040 4310	ANAHEIM/ASB/ANCIL / INSTRUCTIONAL MATL &
N64S0077	EVERYTHING MEDICAL	1,039.57	1,039.57	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
N64R1005	F.M. THOMAS AIR CONDITIONING I	4,679.00	4,679.00	0150235081 5610	ADMIN/HVAC/MO / REPAIRS/MAINT - O/S SERVICES
N64C0088	FERGUSON ENTERPRISES INC	1,247.12	1,247.12	0123239081 4410	SA/PLUMB/MO / EQUIPMENT - NON-CAPITALIZED
N64R0975	FERGUSON ENTERPRISES INC	6,961.30	4,118.98	0132239081 4410	OR/PLUMB/MO / EQUIPMENT - NON-CAPITALIZED
			2,842.32	0138239081 4410	BALL/PLUMB/MO / EQUIPMENT - NON-CAPITALIZEI
N64T0379	FLOCABULARY INC	360.00	360.00	0140000910 4310	SO/LCFF-CONCENTRATION/INSTR / INSTRUCTIONAL
N64T0354	FOLLETT SCHOOL SOLUTIONS INC.	199.99	199.99	0127000810 5880	KE/LCFF-SUPPLEMENTAL/INSTR / OTHER OPERATI
N64R0968	GEARY PACIFIC SUPPLY	8,890.00	8,890.00	0124235081 4410	LOARA/HVAC/MO / EQUIPMENT - NON-CAPITALIZEI
N64R0955	GIANNELLI ELECTRIC INC.	3,837.00	3,837.00	2635731185 6274	DA/BOND SERIES 2018 - MEAS H / CONSTRUCTION -
N64R0983	GIANNELLI ELECTRIC INC.	1,368.00	1,368.00	0150231081 5610	ADMIN/ELECTRIC/MO / REPAIRS/MAINT - O/S
N64R0962	GOPHER SPORTS EQUIPMENT	4,876.05	4,876.05	0140385010 4310	SO/TITLE IV/INSTR / INSTRUCTIONAL MATL &
N64R1001	GOPHER SPORTS EQUIPMENT	264.85	264.85	0127385010 4310	KE/TITLE IV/INSTR / INSTRUCTIONAL MATL &
N64R1004	GOPHER SPORTS EQUIPMENT	1,935.92	1,935.92	0144027010 4310	LEX/PHYS ED/INSTR / INSTRUCTIONAL MATL &
N64T0391	GOV CONNECTION INC	8,099.09	8,099.09	0108108077 5880	INFO SYSTEM/DP / OTHER OPERATING EXPENSES
N64R0957	GRAINGER	3,178.15	3,178.15	0137000081 4410	SY/MO / EQUIPMENT - NON-CAPITALIZED
N64R0988	GTSIMULATORS BY GLOBAL TECHNOL	1,096.31	1,096.31	0140385010 4310	SO/TITLE IV/INSTR / INSTRUCTIONAL MATL &
N64R0997	GTSIMULATORS BY GLOBAL TECHNOL	2,568.07	1,839.68	0140385010 4310	SO/TITLE IV/INSTR / INSTRUCTIONAL MATL &
			728.39	0140385010 4410	SO/TITLE IV/INSTR / EQUIPMENT - NON-CAPITALIZE
N64R1029	GTSIMULATORS BY GLOBAL TECHNOL	1,051.20	398.23	0140000910 4310	SO/LCFF-CONCENTRATION/INSTR / INSTRUCTIONAL
			652.97	0140000910 4410	SO/LCFF-CONCENTRATION/INSTR / EQUIPMENT -
N64A0232	HARDAWAY, HOWARD AND MELISSA	1,082.00	1,082.00	0119283036 5880	SYS/TRANS / OTHER OPERATING EXPENSES
N64X0417	INDEPENDENT	9,000.00	9,000.00	2656731185 6252	GOB SERIES 2018 - MEAS H / PLANNING - BID

**ANAHEIM UHSD**

**PURCHASE ORDER DETAIL REPORT BY VENDOR NAME**

BOARD OF TRUSTEES MEETING 01/16/2020

FROM 12/03/2019 TO 01/06/2020

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
N64T0369	INTERACTIVE EDUCATIONAL SERVIC	7,350.00	7,350.00	0108108077 5880	INFO SYSTEM/DP / OTHER OPERATING EXPENSES
N64R1033	INTERNATIONAL E Z UP INC	479.28	479.28	0122000510 4310	MA/SPECIAL PROJECTS/INSTR / INSTRUCTIONAL
N64A0235	IVL CONTRACTORS INC	555,500.00	555,500.00	2528710185 6221	CY/DEV FEES/ACQ / BUILDING PORTABLE
N64R0954	JM AND J CONTRACTORS	14,950.00	14,950.00	4120735085 6274	AN/2017 COPS PROJ/AQUATICS / CONSTRUCTION -
N64R0977	JOHNSON CONTROLS	5,722.98	961.00	0121231081 5610	WESTERN/ELECTRIC/MO / REPAIRS/MAINT - O/S
			1,963.37	0128235081 5610	CY/HVAC/MO / REPAIRS/MAINT - O/S SERVICES
			2,798.61	0144235081 5610	LEX/HVAC/MO / REPAIRS/MAINT - O/S SERVICES
N64R0995	JONES AND BARTLETT PUBLISHERS	2,951.49	2,951.49	0117751110 4150	IS/DUAL ENROLLMENT/INSTR / TEXTS - STATE
N64R1003	JONES AND BARTLETT PUBLISHERS	3,329.80	3,329.80	0117751110 4150	IS/DUAL ENROLLMENT/INSTR / TEXTS - STATE
N64R0971	KYA SERVICES	5,199.42	5,199.42	0117750681 5610	IS/CTE/M & O / REPAIRS/MAINT - O/S SERVICES
N64R1025	KYA SERVICES	8,622.02	8,622.02	0121233081 5610	WESTER/FLOOR/MO / REPAIRS/MAINT - O/S SERVI
N64C0084	LAWRENCE ROLL UP DOORS INC	348.84	348.84	0123230081 4355	SA/GENERAL/MO / MAINTENANCE SUPPLIES
N64R0996	LEGO EDUCATION	16,689.74	16,689.74	0140000910 4310	SO/LCFF-CONCENTRATION/INSTR / INSTRUCTIONAL
N64S0082	LIBERTY FLAGS	2,094.66	2,094.66	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
N64S0084	LIBERTY PAPER	23,713.62	23,713.62	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
N64R1000	LIFETOUCH NATIONAL SCHOOL STUD	3,594.00	3,594.00	0122000910 4310	MA/LCFF-CONCENTRATION/INSTR / INSTRUCTIONA
N64T0363	LRP PUBLICATIONS	16,040.00	16,040.00	0119283039 5880	SYS/OTHER PUPIL / OTHER OPERATING EXPENSES
N64M0015	MACHADO ENVIRONMENTAL	24,237.00	24,237.00	0110235081 5610	MAINTENANCE/HVAC/MO / REPAIRS/MAINT - O/S
N64R0956	MACKIN LIBRARY MEDIA	5,166.32	5,166.32	0140000910 4210	SO/LCFF-CONCENTRATION/INSTR / BOOKS AND
N64R0942	MAGNATAG VISIBLE SYSTEMS	1,246.26	1,246.26	0127025040 4410	KE/ANCIL / EQUIPMENT - NON-CAPITALIZED
N64C0081	MIKE ELAM CONSTRUCTION	355.00	355.00	0131236081 4355	BR/LOCKS/MO / MAINTENANCE SUPPLIES
N64R0960	MIKE ELAM CONSTRUCTION	1,162.07	1,162.07	0110236081 4355	MAINTENANCE/LOCKS/MO / MAINTENANCE
N64T0389	MONARCH TEACHING TECHNOLOGIES	5,625.00	5,625.00	0119283039 5880	SYS/OTHER PUPIL / OTHER OPERATING EXPENSES
N64R1024	MONTGOMERY HARDWARE CO.	1,957.82	1,957.82	0110236081 4410	MAINTENANCE/LOCKS/MO / EQUIPMENT -

**ANAHEIM UHSD**

**PURCHASE ORDER DETAIL REPORT BY VENDOR NAME**

BOARD OF TRUSTEES MEETING 01/16/2020

FROM 12/03/2019 TO 01/06/2020

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
N64R1022	MORLEY ATHLETIC SUPPLY CO INC	725.34	725.34	0122489810 4310	MA/TUPE COHORT M (2018-20) / INSTRUCTIONAL
N64R1035	MOVER SERVICES INC	3,536.00	3,536.00	2635731185 6274	DA/BOND SERIES 2018 - MEAS H / CONSTRUCTION -
N64R0991	MULTI HEALTH SYSTEMS INC	8,209.44	8,209.44	0119283232 4310	SYS/PSYCH / INSTRUCTIONAL MATL & SUPPLIES
N64X0421	MYPHONE HERO	500.00	500.00	0119257011 4310	SEVER HDCP/SE SEP CL/SEV / INSTRUCTIONAL MAT
N64T0348	N2Y LLC	198.00	198.00	0116468010 4150	LOTTERY/RESTRICTED/INSTR / TEXTS - STATE
N64R1030	NASCO	308.81	308.81	0168385010 4310	GI/TITLE IV/INSTR / INSTRUCTIONAL MATL &
N64R1015	NEW MANAGEMENT INC.	373.35	373.35	0120000910 4310	AN/LCFF-CONCENTRATION/INSTR / INSTRUCTIONA
N64T0390	NEWEGG BUSINESS INC	321.10	321.10	0147000910 4320	HOPE/LCFF-CONCENTRATION/INSTR / OTHER
N64T0382	NEWSELA	500.00	500.00	0140000910 5880	SO/LCFF-CONCENTRATION/INSTR / OTHER
N64T0333	NORTHSTAR AV LLC	78.66	78.66	0144024010 4310	LEX/MATH/INSTR / INSTRUCTIONAL MATL &
N64T0355	NORTHSTAR AV LLC	72.19	72.19	0144000010 4310	LEX/INSTR / INSTRUCTIONAL MATL & SUPPLIES
N64T0367	NTH GENERATION COMPUTING INC	11,147.00	11,147.00	0108108077 5610	INFO SYSTEM/DP / REPAIRS/MAINT - O/S SERVICES
N64R0974	ORRAVAN MECHANICAL	480.00	480.00	0134000081 5610	WA/MO / REPAIRS/MAINT - O/S SERVICES
N64S0080	PLASTIC CONNECTIONS INC.	2,042.94	2,042.94	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
N64T0352	POWERSCHOOL GROUP LLC	39,861.25	39,861.25	0164750110 5880	PD/INDUCTION/INSTR / OTHER OPERATING EXPENS
N64X0419	PRO PHOTO CONNECTION INC	900.00	900.00	0120000910 4310	ANAHEIM/PHOTO/INSTR / INSTRUCTIONAL MATL &
N64R0978	PRZ CONSULTING	5,000.00	5,000.00	0111222081 5810	OPERATIONS - GROUNDS / NON-INSTRUCTIONAL
N64R0963	PSYCHOLOGICAL ASSESSMENT RESOU	18,829.06	18,829.06	0119283232 4310	SYS/PSYCH / INSTRUCTIONAL MATL & SUPPLIES
N64R1019	PUBLIC INFORMATION RESOURCES I	599.00	599.00	0135381010 5210	DALE/ECIA/INSTR / TRAVEL AND CONFERENCE
N64R1016	QUALITY ENVIRONMENTAL INC	8,450.00	8,450.00	0121230081 5610	WESTERN/GENERAL/MO / REPAIRS/MAINT - O/S
N64R1017	QUALITY ENVIRONMENTAL INC	3,350.00	3,350.00	0132230081 5610	OR/GENERAL/MO / REPAIRS/MAINT - O/S SERVICES
N64R1034	QUICK CRETE PRODUCTS CORP	4,725.91	4,725.91	2527710185 4410	KE/DEV FEES/ACQ / EQUIPMENT - NON-CAPITALIZE
N64R1007	RAY LITE INDUSTRIES INC.	1,278.45	1,278.45	0127231081 4355	KE/ELECTRIC/MO / MAINTENANCE SUPPLIES

**ANAHEIM UHSD**

**PURCHASE ORDER DETAIL REPORT BY VENDOR NAME**

BOARD OF TRUSTEES MEETING 01/16/2020

FROM 12/03/2019 TO 01/06/2020

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
N64R0965	RIVERSIDE INSIGHTS	3,802.86	3,802.86	0119283232 4310	SYS/PSYCH / INSTRUCTIONAL MATL & SUPPLIES
N64R0990	ROGUE FITNESS	534.83	534.83	0142385010 4310	OX/TITLE IV/INSTR / INSTRUCTIONAL MATL &
N64A0227	ROSSIER PARK ELEMENTARY SCHOOL	75,075.00	75,075.00	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
N64A0214	ROSSIER PARK SCHOOL	78,563.76	78,563.76	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
N64A0220	ROSSIER PARK SCHOOL	52,695.39	52,695.39	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
N64A0221	ROSSIER PARK SCHOOL	48,151.51	48,151.51	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
N64A0222	ROSSIER PARK SCHOOL	83,777.87	83,777.87	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
N64A0223	ROSSIER PARK SCHOOL	50,423.45	50,423.45	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
N64A0224	ROSSIER PARK SCHOOL	48,151.51	48,151.51	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
N64A0225	ROSSIER PARK SCHOOL	50,423.45	50,423.45	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
N64A0226	ROSSIER PARK SCHOOL	48,151.51	48,151.51	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
N64A0228	ROSSIER PARK SCHOOL	82,307.80	82,307.80	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
N64R1023	SALES AND DISTRIBUTION SERVICE	471.24	471.24	0110230081 4355	MAINTENANCE/MO / MAINTENANCE SUPPLIES
N64S0087	SALES AND DISTRIBUTION SERVICE	1,186.96	1,186.96	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
N64R0998	SCHOLASTIC INC.	438.44	438.44	0140000910 4210	SO/LCFF-CONCENTRATION/INSTR / BOOKS AND
N64R1018	SCHOOL PAPER EXPRESS	303.32	303.32	0122000910 4310	MA/LCFF-CONCENTRATION/INSTR / INSTRUCTIONA
N64R1026	SCHOOL SPECIALTY INC	958.17	958.17	0140385010 4310	SO/TITLE IV/INSTR / INSTRUCTIONAL MATL &
N64S0088	SCHOOL SPECIALTY INC	203.30	203.30	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
N64S0089	SCHOOL SPECIALTY INC	757.84	757.84	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
N64T0345	SEHI COMPUTER PRODUCTS INC	3,230.64	3,230.64	0122381010 4410	MA/ECIA/INSTR / EQUIPMENT - NON-CAPITALIZED
N64T0350	SEHI COMPUTER PRODUCTS INC	5,234.06	2,721.06	0108108077 4310	INFO SYSTEM/DP / INSTRUCTIONAL MATL &
			2,513.00	0108108077 5610	INFO SYSTEM/DP / REPAIRS/MAINT - O/S SERVICES
N64T0366	SEHI COMPUTER PRODUCTS INC	1,247.28	1,247.28	0144002010 4410	LEX/BUS ED/INSTR / EQUIPMENT - NON-CAPITALIZI
N64T0370	SEHI COMPUTER PRODUCTS INC	5,387.50	5,387.50	0108000877 4310	INFORMATION SERVICES/DP / INSTRUCTIONAL MA

**ANAHEIM UHSD**

**PURCHASE ORDER DETAIL REPORT BY VENDOR NAME**

BOARD OF TRUSTEES MEETING 01/16/2020

FROM 12/03/2019 TO 01/06/2020

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
N64T0371	SEHI COMPUTER PRODUCTS INC	1,417.99	1,417.99	0108108077 4320	INFO SYSTEM/DP / OTHER OFFICE/MISC SUPPLIES
N64T0372	SEHI COMPUTER PRODUCTS INC	2,672.20	2,672.20	0120000910 4410	AN/LCFF-CONCENTRATION/INSTR / EQUIPMENT -
N64T0375	SEHI COMPUTER PRODUCTS INC	952.04	952.04	0102102071 4410	SUPT/BRD SUPT / EQUIPMENT - NON-CAPITALIZED
N64T0378	SEHI COMPUTER PRODUCTS INC	923.66	923.66	0140381010 4410	SOUTH/ECIA1/INSTR / EQUIPMENT -
N64T0380	SEHI COMPUTER PRODUCTS INC	8,728.94	8,728.94	0140000910 4310	SO/LCFF-CONCENTRATION/INSTR / INSTRUCTIONAL
N64T0381	SEHI COMPUTER PRODUCTS INC	485.95	485.95	0140000910 4310	SO/LCFF-CONCENTRATION/INSTR / INSTRUCTIONAL
N64T0385	SEHI COMPUTER PRODUCTS INC	276.34	276.34	0125002010 4310	KA/BUS ED/INSTR / INSTRUCTIONAL MATL &
N64T0394	SEHI COMPUTER PRODUCTS INC	38,475.00	38,475.00	0121000510 4410	WE/SUPT-SPECIAL PROJECTS / EQUIPMENT -
N64R0976	SHIELD FIRE PROTECTION	1,585.00	1,585.00	0138230081 5610	BALL/GENERAL/MO / REPAIRS/MAINT - O/S SERVI
N64X0415	SOCALGRAD	4,800.00	4,800.00	0125066027 4320	KATELLA/GRADUATION/SCH ADMIN / OTHER
N64X0418	SOCALGRAD	1,000.00	1,000.00	0120140027 4320	ANAHEIM/SCH ADM / OTHER OFFICE/MISC SUPPLIE
N64X0420	SOCALGRAD	3,700.00	3,700.00	0121140027 4320	WESTERN/SCH ADM/SCH ADM / OTHER OFFICE/MIS
N64R0973	SONRISE ELECTRIC INC	755.00	755.00	0124231081 5610	LOARA/ELECTRIC/MO / REPAIRS/MAINT - O/S
N64R0987	SOUTHEASTERN PERFORMANCE APPAR	6,354.27	6,354.27	0125008010 4310	KA/VOC MUSIC/INSTR / INSTRUCTIONAL MATL &
N64C0093	SOUTHERN CALIFORNIA NEWS GROUP	1,504.20	1,504.20	0108108077 4320	INFO SYSTEM/DP / OTHER OFFICE/MISC SUPPLIES
N64S0090	SOUTHWEST SCHOOL AND OFFICE SU	386.32	386.32	0100000000 9320	GEN FUND/INC & BALANCE SHEET / STORES
N64A0215	SPEECH AND LANGUAGE	89,700.00	89,700.00	0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
N64A0216	STRADLING YOCCA CARLSON AND RA	7,500.00	7,500.00	0106106072 5810	BUSINESS/GENL ADM / NON-INSTRUCTIONAL PROF
N64M0013	SUNBELT FLOORING INC	18,980.00	18,980.00	0131233081 5610	BR/FLOOR/MO / REPAIRS/MAINT - O/S SERVICES
N64C0090	TELL STEEL	900.00	900.00	0111220081 4410	OPERATIONS - GENERAL / EQUIPMENT -
N64C0092	TENNANT COMPANY	385.82	385.82	0148230081 5610	HANDE/LGENERAL/MO / REPAIRS/MAINT - O/S
N64R0969	TIME AND ALARM SYSTEM	631.36	631.36	0125231081 4410	KA/ELECTRIC/MO / EQUIPMENT - NON-CAPITALIZEI
N64R0970	TIME AND ALARM SYSTEM	1,728.08	1,728.08	0110231081 4410	MAINTENANCE/ELEC/MO / EQUIPMENT -

**ANAHEIM UHSD**

**PURCHASE ORDER DETAIL REPORT BY VENDOR NAME**

BOARD OF TRUSTEES MEETING 01/16/2020

FROM 12/03/2019 TO 01/06/2020

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
N64R1036	TIME AND ALARM SYSTEM	94,950.13	94,950.13	2621731185 6490	WE/BOND SERIES 2018 - MEAS H / EQUIPMENT -
N64A0236	TRANE US INC	3,148,213.00	3,148,213.00	0120427085 6270	ANA/PROP 39-CA CLEAN ENERGY/AC / MAIN
N64R1008	TREMCO	890.00	890.00	0127241081 5610	KE/ROOF/MO / REPAIRS/MAINT - O/S SERVICES
N64T0358	UNITED BINDING AND LAMINATING	2,171.16	2,171.16	0118118072 4410	GRAPHICS/GENL ADM / EQUIPMENT -
N64R0989	US GAMES	843.21	843.21	0142385010 4310	OX/TITLE IV/INSTR / INSTRUCTIONAL MATL &
N64R1006	VERTICAL TRANSPORT INC	2,477.50	2,477.50	0138230081 5610	BALL/GENERAL/MO / REPAIRS/MAINT - O/S SERVICE
N64T0386	VISION COMMUNICATIONS CO.	2,346.79	2,346.79	0147000910 4310	HOPE/LCFF-CONCENTRATION/INSTR /
N64R0979	VITAL LINK	750.00	750.00	0117000810 5880	ED/S & C AIME SCHOOL YEAR/INST / OTHER
N64R0961	WESTERN PSYCHOLOGICAL SERVICES	826.62	826.62	0119283232 4310	SYS/PSYCH / INSTRUCTIONAL MATL & SUPPLIES
N64T0361	ZONES	1,323.11	1,323.11	0140000910 4410	SO/LCFF-CONCENTRATION/INSTR / EQUIPMENT -
	<b>Fund 01 Total:</b>	<b>5,286,851.52</b>			
	<b>Fund 25 Total:</b>	<b>560,225.91</b>			
	<b>Fund 26 Total:</b>	<b>528,161.63</b>			
	<b>Fund 41 Total:</b>	<b>14,950.00</b>			
	<b>Fund 45 Total:</b>	<b>168,450.00</b>			
	<b>Total Amount of Purchase Orders:</b>	<b>6,558,639.06</b>			

**ANAHEIM UHSD**

**PURCHASE ORDER DETAIL REPORT - CHANGE ORDERS**  
**BOARD OF TRUSTEES**      01/16/2020

FRO 12/03/2019 TO 01/06/2020

<u>PO</u> <u>NUMBE</u>	<u>VENDOR</u>	<u>PO</u> <u>TOTAL</u>	<u>CHANGE ACCOUNT</u> <u>AMOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
M64C0083	HAULAWAY STORAGE CONTAINERS IN	6,164.00	+1,534.40 0169230081 5620	TRIDENT/ GENERAL/ MO / RENTALS/OPERATING
M64M0025	FINNAMEX LANDSCAPE	16,656.48	+2,699.42 01110230081 5610	MAINTENANCE/MO / REPAIRS/MAINT - O/S SERVICES
N64A0007	KUSTOM IMPRINTS	9,200.00	+1,000.00 0132027010 4310	OR/PHYS ED/INSTR / INSTRUCTIONAL MATL &
N64A0147	DEL SOL SCHOOL	57,737.00	+605.00 0119285018 5860	SYS/SE NPS/SEV / NONPUBLIC SCHOOLS
N64C0069	JM AND J CONTRACTORS	13,400.00	+2,700.00 0134230081 5610	WA/GENERAL/MO / REPAIRS/MAINT - O/S SERVICES
N64R0735	IDMS INC.	194.14	+29.84 0107107072 4320	ACCTG /GENL ADM / OTHER OFFICE/MISC SUPPLIES
N64R0761	PSAV PRESENTATION SERVICES	2,040.00	+350.00 0117912521 5610	ED/COLLEGE FAIR/SUPV INSTR / REPAIRS/MAINT - O/s
N64R0854	WELLER, LISA	765.00	+165.00 0132385010 5610	OR/TITLE IV/INSTR / REPAIRS/MAINT - O/S SERVICES
N64T0230	SEHI COMPUTER PRODUCTS INC	4,100.98	+234.90 0131381010 4310	BR/ECIAI/INSTR / INSTRUCTIONAL MATL & SUPPLIES
N64X0187	IMAGE APPAREL FOR BUSINESS	5,500.00	+500.00 0108108077 4345	INFO SYSTEM/DP / OPERATIONS SUPPLIES - UNIFORM
N64X0298	CALIFORNIA RETROFIT INC	4,518.20	+3,000.00 0100970081 4347	COMMUNITY SERVICE/MO / OPERATIONS SUPPLIES -
N64X0354	MAGNOLIA HIGH SCHOOL	14,000.00	+7,000.00 0122028040 5810	MA/ATHLET/ANCILL / NON-INSTRUCTIONAL PROF

**Fund 01 Total:** 19,818.56  
**Total Amount of Change Orders:** 19,818.56

**EXHIBIT FF**



VENDOR CHECK REGISTER  
 DECEMBER 3, 2019 THROUGH JANUARY 6, 2020

EXHIBIT G G

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
A 1 FENCE COMPANY	V6408537	5610	4,936.00	00160851
			2,471.00	00161187
A ALVARADO PAINTING	V6406348	5610	7,300.00	00161076
A AND C URGENT CARE	V6412935	5810	195.00	00160780
		5880	45.00	00160780
A U H S D FOOD SERVICE DEPT	V6400023	4390	114.50	00161004
			282.84	00161370
AAA ELECTRIC MOTOR SALES	V6400033	4355	1,182.27	00160852
AC POWER 1 INC	V6413051	5610	945.00	00161077
ACOUSTICAL MATERIAL SERVICES	V6400070	4355	718.83	00160781
			99.26	00161188
ACS BILLING SERVICE	V6400072	5580	3,986.26	00161189
ACSA FOUNDATION FOR EDUC. ADMIN.	V6400076	5210	3,425.00	00160960
ADA SPORTS BADMINTON AND TENNIS	V6411947	4310	126.00	00160853
ADAME, ALEJANDRA	V6413688	5220	5.91	00160961
			5.91	00161005
ADAMS, CLARE	V6413562	5220	35.49	00161139
ADI	V6400095	4355	257.43	00160782
			387.44	00161190
AGRI TURF DISTRIBUTING LLC	V6412836	4347	4,536.39	00160854
			941.59	00161191
AIRSUPPLY TOOLS INC.	V6412933	4375	1,723.28	00160962
ALC SCHOOLS LLC	V6413488	5620	13,597.50	00161140
ALONTI CAFE AND CATERING	V6413206	4390	413.58	00160855
			178.00	00161309
ALT REV CASH FUND	V6405194	4199	106.40	00161006
		4310	3,148.06	00161006
		4315	49.54	00161006
		4320	953.67	00161006
		4347	393.86	00161006
		4382	33.39	00161006
		4390	392.37	00161006
		5910	14.87	00161006
AMAZON WEB SERVICES INC.	V6412894	5880	9.59	00161007
AMERICAN MARKETING PROMOTIONS	V6411639	4390	288.18	00160856
AMERICAN TIME	V6410391	4355	4,581.74	00161310
ANAHEIM FAMILY YMCA	V6409401	5100	69,713.96	00161008
ANAHEIM HIGH SCHOOL	V6400260	5810	4,948.00	00161371
		8699	334.91	00161009
ANAHEIM UNION HIGH SCHOOL FOUNDATION	V6413704	5880	580.00	00161141
APPLE INC	V6400319	4310	812.35	00160857
			1,624.69	00161192
		4410	9,724.43	00160783
			346.22	00160857
			434.92	00161192
ARCH PAC AQUATICS LLC	V6413089	5810	15,000.00	00161259
ARCHIVESOCIAL	V6412852	5610	7,188.00	00161311
ARMSTRONG, IAN	V6408439	5220	46.40	00160784
ART SUPPLY WAREHOUSE	V6400350	4310	47.53	00160858
AT AND T	V6406157	5918	12,191.95	00161251
ATKINSON ANDELSON LOYA RUUD	V6400383	5821	2,001.56	00160926

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
AUDIO VISUAL INNOVATIONS INC	V6408229	4410	7,052.21	00160859
AVILEZ, RACHEL	V6408471	5210	188.82	00161260
AWARDS BY PAUL	V6400412	4320	64.65	00161312
AZEVEDO, VICKY	V6412068	5210	1,094.51	00160860
B AND H PHOTO VIDEO INC	V6400422	4310	2,736.41	00160861
			2,990.99	00160963
			11,509.49	00161078
			2,424.46	00161313
			772.56	00161340
		4320	147.29	00161340
		4410	1,265.11	00160861
			3,538.57	00160927
			6,073.81	00161078
			1,856.38	00161340
B AND K ELECTRIC WHOLESALE	V6400623	4355	150.53	00160785
			544.01	00161278
B AND M LAWN AND GARDEN INC	V6400423	4347	286.36	00160786
			137.97	00161010
			562.13	00161279
			171.68	00161314
			293.79	00161372
BALL JR HIGH SCHOOL	V6400433	5810	585.00	00161373
BARNES AND NOBLE	V6400450	4210	1,204.82	00160862
			446.52	00160964
		4310	161.63	00160964
BARNEY'S BLENDS INC.	V6411700	4347	1,165.10	00160787
			969.58	00161315
BARTLETT AUDIO	V6412241	4310	274.30	00160863
BAVCO	V6407678	4355	1,045.18	00160788
			2,488.34	00161374
BCT ENTERTAINMENT	V6406302	6490	150.85	00161341
BEACON DAY SCHOOL	V6409269	5860	56,562.35	00161316
BEAN, AMANDA	V6409023	5210	2,054.46	00161261
BEE BUSTERS	V6400472	5610	125.00	00160864
BIOMETRICS4ALL INC	V6409224	5810	63.00	00161193
BIRD B GONE INC	V6400528	4347	459.94	00161194
BLESSED TRANSPORTATION AND ASSOCIATES INC.	V6413483	4310	1,120.00	00161079
		5870	1,050.00	00160789
			1,120.00	00161280
BLICK ART MATERIALS LLC	V6401357	4310	2,073.87	00160865
			510.52	00160928
			195.91	00161195
BOOK SYSTEMS INC	V6412321	5880	18,879.60	00160790
BORDEN, BRIANNA	V6413689	5220	2.90	00160965
BORDER TIRE	V6413240	4386	2,632.77	00160866
BOYD, LOREES	V6413047	5880	3,627.32	00161142
			860.72	00161196
BRAINPOP LLC	V6407109	5880	1,895.00	00161375
BRENNAN, MICHAEL	V6403096	5210	400.00	00161281
BROOKHURST JUNIOR HIGH SCHOOL	V6400602	8699	9.16	00161011
BROWN, RON	V6403999	5210	719.81	00161342
BRYANT, RENAE	V6412971	5210	1,570.27	00160966
BUDDY'S ALL STARS INC	V6406311	4310	605.69	00160929
BUSWEST LLC	V6407892	4376	159.99	00160967
			2,223.30	00161143

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
CADA CENTRAL	V6400658	5210	700.00	00160791
			350.00	00161080
CAL LIFT INC	V6400664	5610	289.89	00161376
CALIFORNIA DEPT. OF JUSTICE	V6400689	5810	6,086.00	00161081
			3,334.00	00161317
CALIFORNIA PLUMBING PARTS	V6412567	4355	646.24	00161012
CALIFORNIA RETROFIT INC	V6406910	4355	1,459.49	00160968
CALIFORNIA YELLOW CAB	V6413351	5880	1,296.00	00160867
CARE YOUTH CORPORATION	V6412565	5860	15,592.00	00161262
CARMAN, CANDICE	V6412031	5220	25.81	00160792
CARNEGIE LEARNING INC.	V6411378	4150	6,482.50	00160969
CARPENTER, TINA	V6413678	5210	352.53	00160868
CART MAN INC, THE	V6404668	5610	551.14	00161282
			567.61	00161377
CASBO	V6400793	5210	4,860.00	00160930
CATHEDRAL HOME FOR CHILDREN	V6407473	5860	135,610.48	00160970
			32,379.84	00161318
CCEA	V6400813	5880	500.00	00161197
CDW GOVERNMENT INC.	V6400819	4310	55,382.98	00160971
		4410	43,713.91	00161343
CEMEX	V6404364	4355	825.36	00160972
CERASUOLO, KATHRYN	V6412765	5210	49.64	00161263
CHILD SHUTTLE	V6406415	5870	360.00	00161013
CHO, ESTHER	V6413340	5210	2,184.10	00161344
CHRISTIAN BUILDING MATERIALS	V6400919	4355	406.22	00160931
CIF SOUTHERN SECTION	V6400941	5310	1,555.00	00161198
CINNAMON HILLS YOUTH CRISIS CTR	V6407425	5860	30,244.35	00160932
			15,237.73	00161264
CITY OF ANAHEIM	V6400957	5520	238,638.95	00161144
			57,374.39	00161283
		5530	50,594.85	00161144
			13,579.62	00161283
		5580	28,993.01	00161144
			8,204.42	00161283
CITY OF BUENA PARK	V6400958	5530	5,119.41	00161145
		5580	511.94	00161145
CLAIM RETENTION SERVICES INC.	V6408940	5810	143.00	00161082
CLARK SECURITY PRODUCTS	V6400966	4355	562.03	00160973
			851.23	00161146
COCO PRINTING AND GRAPHICS	V6410045	5810	226.28	00160869
			2,346.80	00161199
COLON, MANUEL	V6402939	5210	2,182.57	00160870
			116.75	00160933
COLON, TAMARA ELIZABETH	V6412357	5810	375.00	00161083
COMPREHENSIVE DRUG TESTING INC.	V6410899	5810	455.00	00161200
CONTAINER ALLIANCE	V6412976	5610	400.00	00161201
CONTINENTAL CHEMICAL AND SANITARY	V6409578	9320	20,681.54	00161202
CORLEY, PETER	V6410699	5210	400.00	00161284
COSCO FIRE PROTECTION INC	V6412879	5610	1,505.75	00161084
COUNTS, JACKIE	V6406390	5210	1,995.58	00161265
CREATIVE BUS SALES	V6409840	4382	150.16	00161203
		4385	210.11	00160974
CRUZ, ADELA	V6410372	5210	535.00	00161345
CSMI SOLUTIONS	V6406894	5880	1,750.00	00161147

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
CULVER NEWLIN	V6411589	4310	2,426.96	00160793
			508.45	00161285
		4315	219.81	00160793
		4410	15,848.34	00160793
			725.20	00161285
CVT RECYCLING	V6407455	5580	713.87	00161014
DAKTRONICS	V6408432	6490	38,794.89	00161085
DALE JUNIOR HIGH ASB	V6405581	8699	62.83	00161015
DEL SOL SCHOOL	V6411308	5860	37,560.00	00161346
DEMCO INC	V6401318	4310	172.43	00161016
DHAWAN, SONITA	V6410951	5220	80.79	00161148
DIGITAL NETWORKS GROUP INC	V6409316	4310	334.62	00160934
DO IT TENNIS	V6413543	4310	1,297.24	00160935
DUCA, JASON	V6407065	5220	93.90	00161149
DUMBELL MAN FITNESS EQUIPMENT, THE	V6413394	4310	1,697.06	00161086
		6490	5,579.29	00161086
DUNN EDWARDS PAINTS	V6401448	4355	411.70	00160936
			447.74	00161378
E.B. BRADLEY COMPANY	V6401456	4355	21.89	00160794
			143.70	00161204
EBERHARD EQUIPMENT	V6405532	4347	1,152.93	00161205
		5620	1,152.93	00161205
ECONOMY RENTALS INC	V6401478	5610	130.33	00161087
		5620	363.10	00160937
			1,372.83	00160975
			2,119.95	00161087
EDUCAIDE SOFTWARE	V6413651	5880	1,095.00	00160938
EDULASTIC	V6413649	5880	200.00	00161206
EMC SCHOOL	V6413497	4150	1,926.40	00161347
EMERGENCYKITS.COM	V6412517	4310	1,305.53	00161088
ENABLING DEVICES	V6401583	4310	69.95	00161089
ESCOE, BARRY	V6400453	3701	2,157.90	00161286
ESPERANZA, RAFAEL	V6413119	5210	279.00	00161287
EWING IRRIGATION PRODUCTS	V6401634	4355	752.05	00160795
			86.87	00161090
EXPO PROPANE	V6412144	5810	290.22	00161319
FARANDA, TOM	V6408626	5210	342.83	00161091
		5220	107.01	00160796
			80.79	00161091
FARMAN, JUANA	V6406999	5220	99.82	00161092
FARMERS AND MERCHANTS BANK	V6412156	5880	10,297.89	00161207
FAST TRACK CONSTRUCTION CORPORATION	V6410454	5810	153,111.50	00161320
FENN TERMITE AND PEST CONTROL	V6401679	5610	1,141.00	00161208
FERGUSON ENTERPRISES INC	V6409823	4355	1,255.26	00160871
FERRELLGAS LP	V6411875	5810	2,021.90	00160872
			3,992.45	00161017
			6,527.82	00161209
FINISHMASTER INC	V6406583	4375	337.69	00161018
FIRST BOOK	V6412481	4210	2,339.34	00161210
FLEET SERVICES INC	V6405625	4370	299.80	00161019
		4376	140.42	00161019
FLINN SCIENTIFIC INC	V6401708	4310	194.73	00160873
FORMAL FASHIONS INC	V6406484	4310	7,380.23	00160874
FRIA, OMAR	V6413694	5220	4.64	00161093
FRIED, JARON	V6408045	5210	380.57	00160875

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
GANAHL LUMBER CO	V6401804	4310	103.22	00160797
		4355	13,865.63	00160797
GANS INK AND SUPPLY CO. INC.	V6412496	4320	3,254.05	00161020
GAS COMPANY, THE	V6404372	5510	926.63	00161021
			30,989.13	00161211
		7439	7,061.94	00161211
GEARY PACIFIC SUPPLY	V6401824	4355	72.60	00160798
GENERAL INDUSTRIAL TOOL AND SUPPLY	V6401833	9320	2,128.80	00160799
			4,376.14	00160976
GILES, SHIRLEY	V6413695	5220	5.92	00161094
GLASBY MAINTENANCE SUPPLY CO.	V6401863	4347	4,836.64	00160800
			415.00	00160876
GOLDEN STATE WATER COMPANY	V6408018	5530	21,200.54	00161321
GONZALEZ, JESUS	V6413454	5220	38.97	00161095
			31.66	00161212
GOPHER SPORTS EQUIPMENT	V6401902	4310	1,147.83	00160801
GRAINGER	V6404982	4355	1,630.12	00160802
		4375	181.01	00160802
		4387	157.23	00161022
			8.58	00161096
GRANADINO, ANA	V6413696	5220	8.58	00161096
GREATER ANAHEIM SELPA	V6401927	8311	153,402.10	00161213
GREENS DISCOUNT GLASS AND SCREEN	V6409591	4344	598.13	00160877
		4355	65.25	00160803
			276.23	00160877
			1,266.94	00161348
GST INC.	V6401950	4310	2,037.53	00160804
GUADARRAMA ZAMORA, ASHLEY	V6413697	5220	2.08	00161097
GUERRERO, RANDI	V6413698	5220	3.48	00161098
H AND H AUTO PARTS WHOLESALE	V6401967	4385	1,036.78	00161023
HAMMER, DAPHNE	V6408514	5210	1,031.30	00160805
HAULWAY STORAGE CONTAINERS INC.	V6410468	5620	383.60	00161024
HENRY SCHEIN INC.	V6403123	4320	827.83	00160977
HERK EDWARDS INC.	V6408482	4355	2,372.66	00161025
HERNANDEZ, CARLOS	V6400767	5210	2,269.08	00160806
			376.60	00160978
		5220	58.00	00161322
HERNANDEZ, KAREN	V6413699	5220	5.91	00161099
HIGHLAND PRODUCTS GROUP LLC	V6413389	4310	2,405.25	00160979
		4410	391.66	00160979
HOKUF, KEN	V6409187	5220	221.32	00161100
HOME DEPOT CREDIT SERVICES	V6405234	4347	15.02	00161026
		4355	175.33	00160807
			173.35	00160878
			1,361.68	00161026
			926.83	00161214
HOUGHTON MIFFLIN HARCOURT	V6407563	4210	209.04	00160879
		5805	2,500.00	00160879
HOWARD INDUSTRIES	V6402088	4355	51.07	00160808
			298.86	00160880
HP DIRECT	V6408671	4410	2,155.00	00160881
HUTTNER, HEATHER	V6412032	5220	49.59	00161101
ICS SERVICE CO.	V6406452	5610	1,588.98	00161027
IMAGE APPAREL FOR BUSINESS	V6402628	4345	242.82	00160882
			646.93	00161028
INLAND TOP SOIL MIXES INC.	V6402153	4347	533.36	00161029

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
INTELESYSONE INC.	V6412444	4320	375.90	00160980
			1,025.91	00161215
IXL	V6410650	5880	299.00	00161030
J AND A FENCE	V6409989	5610	60,750.00	00160809
J AND B MATERIALS	V6400875	4355	1,496.21	00161216
JACKSON, BRAD	V6408374	5220	120.00	00161102
			140.00	00161217
JACKSON, KALAN	V6413700	5220	5.92	00161103
JACKSONS A S BREA F M P	V6406346	4347	77.75	00161031
		4370	37.03	00161031
		4375	114.88	00161031
		4387	143.40	00161031
JAMF SOFTWARE LLC	V6413129	5880	7,560.00	00161032
JART DIRECT MAIL SERVICE	V6402271	5810	9,684.66	00161033
JHM SUPPLY INC.	V6411647	4355	286.53	00160883
			817.27	00161034
JM AND J CONTRACTORS	V6410460	5610	14,867.00	00160981
JUNIOR LIBRARY GUILD	V6402477	4210	931.60	00161035
K LOG	V6402486	4320	207.96	00160884
		4410	933.50	00160884
KAIROS TOOLING	V6413655	5610	63.65	00161349
KATELLA HIGH SCHOOL	V6402515	8699	1,631.41	00161036
KENNEDY HIGH SCHOOL	V6402571	5810	1,608.00	00161037
		8699	157.19	00161037
KIM, SAM	V6413091	5220	104.40	00161288
KNOWLAND CONSTRUCTION SERVICES LLC	V6409073	5810	1,106.00	00161266
LAIRD PLASTICS	V6406890	4355	2,160.18	00161218
LANDSCAPE EXPO	V6413706	5210	448.00	00161219
LANGUAGE NETWORK INC	V6409301	5810	796.00	00160810
			530.00	00161220
LE, CAITLIN	V6411725	5220	26.98	00161221
LEMONNIER, LOUIE	V6407235	5210	156.80	00161104
LETTER PERFECT SIGNS	V6402726	4355	200.15	00161038
LEXINGTON JUNIOR HIGH SCHOOL	V6402729	8699	684.43	00161039
LIFETOUCH NATIONAL SCHOOL STUDIOS	V6412694	4310	3,594.00	00161222
LOARA ASB	V6402803	5810	1,821.00	00161040
		8699	1,183.79	00161040
LOPEZ, CYNTHIA D.	V6407771	5220	245.34	00160811
LOPEZ, JACQUELINE	V6413621	5220	74.24	00161105
LOS ANGELES FREIGHTLINER INC	V6402833	4376	15.99	00160812
			259.42	00161041
LUCYS LAUNDRY ANAHEIM	V6412017	5560	1,161.18	00161042
LUNDQUIST, KATHY	V6402536	5220	87.00	00161350
MACKIN LIBRARY MEDIA	V6402903	4210	4,285.51	00161223
MAGNOLIA HIGH SCHOOL	V6402920	8699	195.08	00161043
MAGUIRE, CHRISTINA	V6413239	5210	1,329.14	00160813
MAI, VAN H.	V6409436	5210	766.25	00161106
MAJEWSKI, MATT	V6411387	5210	1,152.80	00160814
MARDAN CENTER OF EDUCATION	V6402945	5860	4,060.47	00160815
			6,767.45	00161267
MATSUDA, MICHAEL	V6403107	5810	371.84	00161323
MC FADDEN DALE HARDWARE CO	V6403056	4355	168.51	00160816
			609.54	00161044
MC GRAW HILL EDUCATION INC.	V6411310	5880	2,695.50	00160885
MC LAUGHLIN, BETHANY	V6408748	5210	165.17	00161107

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
MEDCO SPORTS MEDICINE	V6405872	4320	1,088.94	00160982
MENDOZA, MICAELA	V6413693	5220	0.93	00161108
MICHELOTTI, RON	V6404003	5210	730.19	00160886
MINAMI, BRAD	V6412955	5210	750.49	00161109
MISSION LINEN SUPPLY	V6411115	4388	197.24	00161045
MIX, RACHEL	V6413692	5220	2.08	00161110
MONDRAGON CORTES, WENDY	V6413691	5220	4.18	00161111
MORA, MARIA	V6413701	5220	8.58	00161112
MORGEN, EIRAN	V6413617	5805	1,260.00	00161046
MORSCO SUPPLY LLC	V6412910	4355	413.96	00160817
			4,132.11	00160887
			749.49	00161047
MRS. NELSON'S BOOK COMPANY LLC	V6409076	4210	144.10	00160888
MUCKEY, RICHARD	V6413703	5210	698.01	00161113
MUSIC AND ARTS CENTER	V6411397	4310	364.14	00160889
		4410	1,563.45	00160889
		5610	135.78	00161048
MYPHONE HERO	V6413250	4310	55.00	00160890
			65.00	00161049
NAILON, JAIMIE	V6405270	5210	381.97	00161114
NASCO	V6403253	4310	314.20	00160891
NESTER, GLORIA	V6413702	5220	7.89	00161115
NEWEGG BUSINESS INC	V6412716	4320	164.90	00161050
NGUYEN, AMY	V6412777	5220	71.92	00161116
NIMCO	V6403365	4310	41.72	00160892
NORTH ORANGE COUNTY REGIONAL	V6403384	7283	657,014.04	00160818
OCAD ASSOCIATION	V6405541	5880	1,400.00	00160939
OCDE	V6403452	5210	1,800.00	00161351
		7141	73,960.00	00161117
OFFICE DEPOT	V6403421	4320	79.74	00160820
			455.00	00160893
			1,895.15	00160940
OFFICE SOLUTIONS BUSINESS PRODUCTS	V6411976	4320	3,039.09	00161289
		9320	68.96	00161118
OLIVE CREST ACADEMY	V6410765	5860	24,983.94	00161151
OLSON, LISA	V6408449	5210	689.00	00161051
ORANGE COUNTY FARM SUPPLY	V6403455	4347	2,450.31	00160821
			882.99	00161290
ORANGE COUNTY FIRE PROTECTION	V6403457	4355	158.06	00160822
		5610	456.26	00160822
ORANGE COUNTY PUBLIC SAFETY	V6411157	5810	14,300.00	00161152
ORANGE COUNTY WINDUSTRIAL	V6412671	4410	1,816.93	00160823
ORANGEVIEW JR HIGH SCHOOL	V6403468	5810	297.50	00161153
			230.00	00161291
		8699	72.42	00161052
O'REILLY AUTO PARTS	V6411401	4370	1,328.77	00160819
			1,330.19	00161150
		4375	297.34	00160819
			(352.32)	00161150
		4376	56.77	00160819
		4385	127.66	00160819
			12.12	00161150
ORNELAS SMITH, JULIE	V6408683	5210	377.19	00161154
ORR, KAREN	V6407564	5210	33.00	00160894
			268.40	00161324

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
ORRAVAN MECHANICAL	V6411315	5610	480.00	00161155
ORTA RODRIGUEZ, IRLANDA	V6413279	5220	9.98	00161224
ORVAC ELECTRONICS	V6403479	4320	79.56	00160824
			38.68	00161156
		4347	36.18	00161156
		4355	31.18	00160824
			93.05	00160941
			70.26	00161292
OXFORD ACADEMY	V6403485	5810	3,122.00	00161293
		8699	93.81	00161053
P. LO BROWN INDUSTRIES	V6412950	4310	1,034.40	00160825
PACIFIC COACHWAYS CHARTER SERVICES INC.	V6407365	5620	2,440.50	00160826
			3,205.00	00160942
PALOMINO, YVETTE	V6412520	5210	60.82	00161119
PARADIGM HEALTHCARE SERVICES	V6403536	5810	66,878.57	00161294
PARKER AND COVERT LLP	V6403544	5810	534.00	00160827
			1,166.00	00161352
		5821	4,613.50	00160827
PARKHOUSE TIRE INC.	V6403547	4386	6,264.68	00160828
PARRA, DAVID	V6413680	5220	1.74	00160983
PASSARO PH.D., PERRY	V6411634	5810	3,380.00	00160829
PATINO, REUBEN	V6403910	5220	83.40	00160984
PATTON SALES CORP.	V6403579	4310	606.31	00160830
PAVASARS, JOHN	V6408437	5210	126.56	00161120
PC AND MACEXCHANGE	V6410706	4310	1,120.60	00161121
PCM SALES INC	V6412129	4410	1,668.85	00160831
PDT INC	V6412151	4375	414.84	00160832
PEARSON DIGITAL LEARNING	V6407544	4150	9,142.59	00160833
PEARSON EDUCATION	V6403609	4150	1,579.44	00161122
PENNER PARTITIONS INC	V6403625	4355	249.98	00161157
			110.34	00161353
		5610	24,800.00	00160943
PEREZ, CAROLINA	V6413715	5220	33.00	00161354
PINEDA'S NURSERY INC	V6403670	4347	562.78	00160834
			2,936.24	00160895
			282.75	00160944
			401.28	00161295
			48.93	00161355
PINNACLE PETROLEUM INC.	V6412426	4381	28,175.53	00161054
PINTO, CARLA	V6413681	5220	4.06	00160985
PIPS	V6407384	3601	349,255.69	00161123
		3602	116,418.56	00161123
PITNEY BOWES	V6403677	5910	4,087.16	00160986
PITSCO INC.	V6403679	4310	132.47	00161158
POLOS BOUSCARY, STACY	V6404429	5210	201.01	00161296
POOL SUPPLY OF ORANGE COUNTY	V6403700	4355	127.81	00160835
			539.18	00160945
			418.01	00161159
			866.95	00161297
PORTVIEW PREPARATORY	V6411850	5860	23,805.00	00161160
POWERSCHOOL GROUP LLC	V6412718	5880	39,861.25	00161161
PRACTICE ROOM, THE	V6412057	5880	159.95	00160836
PRAXAIR	V6403719	4355	617.86	00161162
			199.40	00161298
PRESCOTT HARDWARE AND SHEET	V6408590	4355	54.75	00160837



<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
PREVENTION PARTNERS	V6403744	4310	54.85	00161299
PRINGLES DRAPERIES AND BLINDS	V6405953	4355	93.38	00160838
			198.20	00161163
PSAV PRESENTATION SERVICES	V6411495	5610	8,220.00	00161252
PYRAMID SCHOOL PRODUCTS	V6403798	9320	2,307.23	00161124
QUACH, TONY	V6413682	5220	4.87	00160987
QUALITY AIRE	V6408631	5610	400.00	00161055
QUINN, EILEEN	V6413642	5870	418.76	00160896
			308.56	00161125
RAPTOR TECHNOLOGIES LLC	V6413501	4320	107.75	00160839
REAL, JEANNETTE	V6411176	5210	346.66	00161056
		5220	48.55	00161126
REAVES, TERANCE	V6413684	5220	5.22	00160988
REBENNACK, MARK	V6413675	5210	249.48	00160897
RED DOT UNIFORMS	V6412905	4388	406.03	00160946
RED JUMPER LIMITED	V6413656	5880	756.00	00160947
REEL LUMBER SERVICE	V6403871	4310	697.39	00161356
REFRIGERATION SUPPLIES DIST.	V6403873	4355	2,251.90	00160840
			118.97	00160948
			330.37	00161164
			1,049.56	00161300
			1,320.83	00161325
REINDL, SCOTT	V6409277	5210	330.04	00160989
			52.00	00161301
RENAISSANCE LEARNING INC	V6403894	5880	11,361.75	00160841
REPUBLIC SERVICES OF SO. CALIFORNIA	V6410174	5580	5,948.20	00161165
RIDDLE APPLIANCE AND TV	V6406711	5610	232.73	00160842
RIVERSIDE INSIGHTS	V6413468	4310	317.67	00160843
			212.89	00160949
			621.50	00161166
			3,758.28	00161357
ROBINSON, CORY	V6413674	5610	1,250.00	00160950
RODRIGUEZ, VIRIDIANA	V6412875	5220	16.12	00161302
ROMERO, SERENITY	V6413685	5220	5.22	00160990
ROOT, JENNIFER	V6412833	5210	1,630.78	00160898
ROSSIER PARK ELEMENTARY SCHOOL	V6404020	5860	17,645.74	00161225
			3,238.23	00161326
ROSSIER PARK SCHOOL	V6411451	5860	55,447.28	00161303
			74,193.20	00161327
ROUNTREE, MEGAN	V6413710	5210	479.00	00161328
RUVALCABA, ROSALINDA	V6413683	5220	5.80	00160991
S.C. SIGNS AND SUPPLIES LLC	V6410977	4355	395.01	00160899
SAFETY KLEEN	V6404072	5610	239.83	00161057
SALGADO RAMIREZ, YESENIA	V6413549	5210	450.95	00160900
SAUCEDO, NANCY	V6411992	5210	539.51	00160901
SC FUELS	V6404378	4384	2,104.12	00161358
SCALE FX INC.	V6411699	5610	415.97	00161304
SCHOLASTIC INC.	V6404150	4210	1,807.52	00160902
		4310	1,032.90	00160902
			417.56	00161058
	V6404152	4210	315.23	00160903
SCHOOL SPECIALTY INC	V6404173	4310	790.62	00160904
		9320	1,836.90	00160904
			71.13	00161059

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
SCHORR METALS INC	V6404179	4355	137.10	00160905
			118.95	00161226
SCHWARTZ, BILLIE	V6400521	5210	1,423.90	00161227
SCUHS	V6413629	5880	828.00	00161060
SEHI COMPUTER PRODUCTS INC	V6404221	4310	69,341.78	00160951
			4,434.98	00161167
			668.05	00161228
			5,877.63	00161359
		4320	565.69	00160951
			225.35	00161061
		4410	104,081.32	00160951
			45,015.13	00161167
			7,899.71	00161228
			49,608.21	00161359
		5880	2,289.00	00160951
		6490	10,571.20	00161359
SHERWIN WILLIAMS CO., THE	V6410919	4355	694.02	00160906
			25.63	00161062
			24.39	00161229
SHIELD FIRE PROTECTION	V6410947	5610	1,585.00	00161230
SHIPPING CONTAINER DEPOT	V6411914	4410	2,455.00	00161063
SHRED IT USA LLC	V6411124	5610	105.05	00161064
SIGLER INC., RUSSELL	V6410420	4355	2,137.32	00160907
		4385	44.13	00160907
SIGN MART PLASTICS PLUS	V6412529	5810	1,104.38	00161065
SIGNS DIRECT INC	V6412379	4310	299.72	00161360
SILVER QUILL LLC	V6412722	4210	7,447.00	00161066
SLIM, LISSETT	V6413686	5220	1.74	00160992
SMITH, GAIL RENEAU	V6401794	5210	235.00	00160908
SOFTWARE 4 SCHOOLS	V6410482	5880	249.00	00161361
SOLIS GROUP, THE	V6412965	5810	8,052.00	00161253
SONRISE ELECTRIC INC	V6412124	5610	755.00	00161231
SOSA, KANDYCE	V6413144	5220	60.03	00161305
SOUTH JHS ASB	V6405227	5810	330.00	00161067
			640.00	00161362
		8699	515.82	00161067
SOUTHERN CALIFORNIA EDISON CO.	V6404370	5520	69,821.46	00161232
SOUTHWEST SCHOOL AND OFFICE SUPPLY	V6404383	9320	3,267.67	00160909
SPEECH AND LANGUAGE	V6404400	5860	102,786.47	00160959
			42,938.75	00161168
SPICERS PAPER INC	V6404405	4320	5,123.01	00161068
			3,588.83	00161363
SPORTS FACILITIES GROUP INC	V6410318	4310	5,769.76	00161127
		4355	500.00	00160910
		4410	2,262.75	00161127
			1,322.75	00161233
		6490	13,998.00	00160910
SPRINT SOLUTIONS INC	V6411072	5918	320.97	00160844
STEINBRICK, GAIL	V6408751	5220	100.75	00161069
STEINLE, CHARLES	V6410113	3701	1,212.00	00161329
STEPHAN, SUSAN	V6404546	5210	260.71	00161128
STUKENT INC	V6413112	5880	800.00	00160911
SUNNY HILLS CLEANS	V6408793	5610	1,935.00	00161234
SWITZER CENTER	V6413048	5860	3,760.00	00160912
			2,394.00	00161169

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
SWITZER, MICHAEL	V6411497	5220	96.28	00161306
SYCAMORE JR HIGH ASB	V6404569	8699	1.80	00161070
SYNERGY SPA SOLUTIONS	V6413380	5810	1,120.00	00161235
T MOBILE	V6410424	5918	238.00	00161236
TAYLOR MATH CONSULTING	V6413519	5880	500.00	00160993
TELESTREAM LLC	V6413195	4320	449.00	00161173
TELLEZ, ARELY	V6413687	5220	4.64	00160994
THEATREFOLK LTD.	V6412578	5880	315.95	00160913
THOMSON REUTERS WEST	V6407958	5880	161.00	00161174
TIETZE, BRANDON	V6412351	8699	40.00	00161129
TIME AND ALARM SYSTEM	V6404729	4355	769.50	00161364
TORO AIRE INC	V6408584	4355	103.44	00161175
			114.22	00161330
TOWNSEND PUBLIC AFFAIRS INC.	V6413003	5810	5,000.00	00161176
TRAN, THAO	V6412446	5220	105.27	00161130
			88.16	00161331
TRANG, LAWRENCE	V6405592	5210	1,026.54	00161365
TROXELL COMMUNICATIONS INC	V6404796	4310	967.60	00161237
TUPARAN, LUIS	V6410822	5220	62.06	00161131
U S BANK	V6406511	5880	605.00	00160952
U S POSTAL SERVICE	V6404814	5610	235.00	00161332
UC REGENTS	V6404826	5210	2,750.00	00160953
ULINE	V6406546	5610	52.74	00160914
			90.87	00161177
UNITED PARCEL SERVICE	V6408429	5610	119.81	00161366
US AIR CONDITIONING DISTRIBUTORS	V6404317	4355	1,285.65	00161178
US GAMES	V6404813	4310	1,189.86	00161179
VALLEY VISTA SERVICES INC	V6411966	5580	5,764.68	00161180
VEX ROBOTICS INC	V6410612	4410	717.87	00161181
VIDERGAR, TERESA	V6413672	5210	742.54	00160915
VILDOSOLA, PATRICIA	V6413267	5220	38.57	00161333
VILLARREAL, ANA	V6413657	5220	39.50	00161132
VIRTUAL ENTERPRISES INTERNATIONAL INC.	V6412064	5880	3,000.00	00160954
VISION COMMUNICATIONS CO.	V6404955	5610	754.43	00160916
			137.92	00161182
			40.41	00161334
VITAL INSPECTION SERVICES INC	V6412251	6291	1,215.00	00161254
VITAL LINK	V6404963	5880	750.00	00161238
VS ATHLETICS INC.	V6404420	5210	201.01	00161133
WALKER JR HIGH SCHOOL	V6404990	8699	129.78	00161071
WALKERS DELI	V6407901	4390	434.83	00160917
			549.50	00161239
WALTERS WHOLESALE	V6409053	4355	476.03	00160955
			1,189.51	00161240
			317.88	00161367
WASHINGTON MUSIC CENTER	V6413436	4410	3,437.60	00161241
WAXIE SANITARY SUPPLY	V6405008	4347	405.84	00160918
			263.36	00160956
			9,047.88	00161242
WENGER CORP	V6405024	4410	6,722.20	00161243
WEST MUSIC	V6405036	4310	358.50	00160919
		4410	1,606.94	00160995
			898.00	00160919
			699.99	00160995
WEST SHIELD ADOLESCENT SERVICE	V6405037	5880	4,405.05	00161244

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
WESTERN HIGH SCHOOL ASB	V6405044	8699	250.96	00161072
WESTRUX INTERNATIONAL INC	V6405053	4376	230.77	00161245
WIDESPREAD ELECTRICAL SALES LLC	V6413027	4355	102.57	00161335
WINZER	V6412060	4375	587.23	00161246
		4376	618.50	00161368
		4387	52.90	00161246
WISKUS, DAVE	V6407519	5210	1,209.98	00161369
WOOD REPAIR PRODUCTS INC	V6413610	4355	91.24	00161336
WOODCRAFT	V6405102	4355	25.95	00160920
WOODWIND AND BRASSWIND	V6405104	4310	6,889.54	00160921
		4410	2,245.51	00160921
			641.11	00160996
		8699	9,135.05	00160921
XEROX CORPORATION	V6405129	5620	1,807.52	00160957
			3,043.29	00161307
XEROX FINANCIAL SERVICES LLC	V6412617	5620	266.42	00161308
YANEZ, ESTER	V6412195	5220	18.56	00161183
YELLOW CAB OF GREATER ORANGE COUNTY	V6405135	5870	108.00	00161247
YETT, JESSICA	V6412457	5220	62.99	00161134
ZISKO, AMBER	V6406552	5220	60.49	00161135
<b>GENERAL FUND (0101)</b>			<b>4,251,450.82</b>	
BALFOUR BEATTY CONSTRUCTION LLC	V6412996	5610	24,385.55	00160845
			93,137.05	00161248
			6,388.00	00161268
<b>DEFERRED MAINTENANCE FUND (1414)</b>			<b>123,910.60</b>	
CULVER NEWLIN	V6411589	4310	1,106.37	00160846
			22,628.91	00161337
		4410	1,704.83	00160846
			20,590.75	00161337
DIVISION OF THE STATE ARCHITECT	V6411414	6210	116,750.00	00160997
			26,797.62	00161379
ECONO FENCE INC	V6408188	6126	3,172.75	00161184
ERICKSON HALL CONSTRUCTION CO	V6413032	6165	1,473,463.02	00161249
J.L. COBB PAINTING AND CONSTRUCTION	V6413450	6165	120,482.94	00160998
KNOWLAND CONSTRUCTION SERVICES LLC	V6409073	6273	2,210.00	00161269
		6291	47,937.00	00161269
LETNER ROOFING	V6402725	6270	82,819.10	00161250
MANUFACTURES BANK	V6413517	6165	114,221.32	00161136
PINNER CONSTRUCTION CO INC	V6412130	6165	2,170,205.06	00161137
RMA GROUP	V6412381	6290	21,549.75	00161255
SPOT COOLERS	V6411074	6276	5,656.88	00160999
TWINING CONSULTING	V6412575	6290	39,814.50	00160847
			18,922.20	00161000
			34,539.50	00161270
VITAL INSPECTION SERVICES INC	V6412251	6291	810.00	00161256
<b>GO BOND FUND SERIES 2018 (2126)</b>			<b>4,325,382.50</b>	

<u>VENDOR NAME</u>	<u>VENDOR ID</u>	<u>OBJECT</u>	<u>AMOUNT</u>	<u>CK#</u>
JOHNSON FAVARO	V6412904	6212	11,040.00	00161271
KNOWLAND CONSTRUCTION SERVICES LLC	V6409073	6273	2,040.00	00161272
		6291	1,992.00	00161272
		6221	17,171.88	00161273
KYA SERVICES	V6411393	6221	17,171.88	00161273
SCHOOL FACILITY CONSULTANTS	V6404158	5810	261.25	00161073
TWINING CONSULTING	V6412575	6290	4,364.00	00160848
			2,782.00	00161274
<b>CAPITAL FACILITIES FUND (2525)</b>			<b>39,651.13</b>	
TWINING CONSULTING	V6412575	6290	9,816.00	00161001
VITAL INSPECTION SERVICES INC	V6412251	6291	2,997.00	00161257
<b>CAPITAL FACILITIES RDA FUND (2545)</b>			<b>12,813.00</b>	
BALFOUR BEATTY CONSTRUCTION LLC	V6412996	6270	1,652,705.50	00161138
GRAINGER	V6404982	6450	871.03	00160849
SNAP ON INDUSTRIAL	V6404313	6450	26,183.25	00161338
<b>SCHOOL FACILITIES FUND (3535)</b>			<b>1,679,759.78</b>	
ARCH PAC AQUATICS LLC	V6413089	6212	15,000.00	00161275
ENVIRONMENTAL REMEDIATION CONTRACTORS INC.	V6411629	6299	11,585.00	00160850
KNOWLAND CONSTRUCTION SERVICES LLC	V6409073	6291	6,972.00	00161276
TWINING CONSULTING	V6412575	6290	3,332.00	00161002
			1,430.50	00161277
VITAL INSPECTION SERVICES INC	V6412251	6291	5,022.00	00161258
<b>SPECIAL FACILITIES FUND (4041)</b>			<b>43,341.50</b>	
AMERICAN FIDELITY ASSURANCE COMPANY	V6408036	5450	9,164.70	00160922
ANAHEIM UNION HIGH SCHOOL DIST	V6400267	5454	21,473.21	00161170
AUHSD	V6400400	5890	5,200.26	00161172
		5891	1,240,190.41	00161171
			2,967,036.04	00161380
CALIFORNIA SCHOOLS DENTAL COALITION	V6405368	5892	240,847.00	00161074
DELTA DENTAL INSURANCE COMPANY	V6411391	5465	16,785.23	00160923
EXPRESS SCRIPTS INC.	V6410974	5895	205,437.54	00160924
			138,288.36	00161003
			235,503.17	00161185
			173,572.61	00161339
GALLAGHER BENEFIT SERVICES INC.	V6408675	5812	13,116.64	00161186
HOLMAN PROFESSIONAL COUNSELING CENTERS	V6411743	5463	148,316.37	00161075
METLIFE	V6408692	5462	23,115.50	00160925
VISION SERVICE PLAN	V6404956	5464	53,359.65	00160958
<b>HEALTH &amp; WELFARE INS FUND (6769)</b>			<b>5,491,406.69</b>	
<b>GRAND TOTAL ALL FUNDS</b>			<b>15,967,716.02</b>	

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
ASB SUMMARY OF CASH BALANCES  
OCTOBER 2019**

School Name	Prior Month Total	Current Month			Total
		Checking	Petty Cash / Change Fund	Savings	
Anaheim	361,563.38	375,466.57	1,000.00	50,185.92	426,652.49
Western	336,639.41	231,887.45	1,275.00	125,909.41	359,071.86
Magnolia	121,726.90	130,672.38	700.00		131,372.38
Savanna	109,686.80	120,307.36	500.00	245.15	121,052.51
Loara	178,731.06	119,934.23	800.00	68,760.05	189,494.28
Katella	241,451.35	289,661.79	2,100.00		291,761.79
Kennedy	463,767.93	506,072.81	1,300.00		507,372.81
Cypress	678,830.12	613,072.43	1,700.00	48,589.95	663,362.38
Brookhurst	22,565.32	24,330.79			24,330.79
Orangeview	46,450.48	44,103.58	100.00		44,203.58
Walker	123,049.78	121,043.31			121,043.31
Dale	84,351.63	70,300.66			70,300.66
Sycamore	17,125.90	18,812.42			18,812.42
Ball	20,938.85	22,346.74			22,346.74
South	77,247.95	79,415.33			79,415.33
Oxford	489,381.72	473,923.40	350.00		474,273.40
Lexington	68,150.71	65,990.86			65,990.86
Hope	77,450.95	82,592.85			82,592.85
Gilbert	40,172.32	39,989.91			39,989.91
<b>Total</b>	<b>3,559,282.56</b>	<b>3,429,924.87</b>	<b>9,825.00</b>	<b>293,690.48</b>	<b>3,733,440.35</b>

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
ASB SUMMARY OF CASH BALANCES  
NOVEMBER 2019**

School Name	Prior Month Total	Current Month			Total
		Checking	Petty Cash / Change Fund	Savings	
Anaheim	426,652.49	374,874.79	1,000.00	50,185.92	426,060.71
Western	359,071.86	255,816.49	1,275.00	125,909.41	383,000.90
Magnolia	131,372.38	130,186.98	700.00		130,886.98
Savanna	121,052.51	132,976.88	500.00	233.27	133,710.15
Loara	189,494.28	132,263.01	800.00	68,760.05	201,823.06
Katella	291,761.79	269,816.07	2,100.00		271,916.07
Kennedy	507,372.81	487,620.51	1,300.00		488,920.51
Cypress	663,362.38	705,408.44	1,700.00	48,589.95	755,698.39
Brookhurst	24,330.79	29,806.93			29,806.93
Orangeview	44,203.58	42,140.89	100.00		42,240.89
Walker	121,043.31	121,287.40			121,287.40
Dale	70,300.66	72,420.06			72,420.06
Sycamore	18,812.42	26,731.67			26,731.67
Ball	22,346.74	23,979.82			23,979.82
South	79,415.33	79,888.98			79,888.98
Oxford	474,273.40	498,189.42	350.00		498,539.42
Lexington	65,990.86	67,181.13			67,181.13
Hope	82,592.85	82,604.67			82,604.67
Gilbert	39,989.91	40,033.04			40,033.04
<b>Total</b>	<b>3,733,440.35</b>	<b>3,573,227.18</b>	<b>9,825.00</b>	<b>293,678.60</b>	<b>3,876,730.78</b>

**Anaheim Union High School District  
Cafeteria Fund  
Financial Statements  
October 2019**





# Balance Sheet

## Anaheim Union High School District

10/31/2019

Account Number	Description	
<b>Asset</b>		
<b>Assets</b>		
<b>CASH</b>		
9120	Cash-Checking	\$6,115,884.99
9122	Change Fund	\$11,990.00
<b>Total CASH</b>		<b>\$6,127,874.99</b>
<b>RECEIVABLE</b>		
9210	A/R - Current	\$70,829.92
9280	A/R - State	\$319,658.82
9290	A/R - Federal	\$4,158,988.27
<b>Total RECEIVABLE</b>		<b>\$4,549,477.01</b>
<b>INVENTORIES</b>		
9321	Warehouse Food	\$188,648.86
9322	Warehouse Commodity	\$3,493.14
9323	Warehouse Supplies	\$42,256.17
9326	School Food	\$115,686.03
9327	School Commodity	\$247.36
9328	School Supplies	\$31,586.64
<b>Total INVENTORIES</b>		<b>\$381,918.20</b>
<b>Total Asset</b>		<b>\$11,059,270.20</b>
<b>Liability</b>		
<b>Liabilities and Fund Balance</b>		
<b>LIABILITIES</b>		
9510	A/P - Current	\$2,226,500.32
9530	A/P - Accrued Vacation	\$37,017.00
9580	Sales Tax Liability	\$3,266.67
9599	Purchases Clearing	\$0.00
9650	Deferred Revenue	\$132,161.57
<b>Total LIABILITIES</b>		<b>\$2,398,945.56</b>
<b>Total Liability</b>		<b>\$2,398,945.56</b>
<b>Fund Balance</b>		
<b>Liabilities and Fund Balance</b>		
<b>FUND BALANCE</b>		
9780	Spending Plan/Central Kitchen	\$3,871,410.12
9798	Fund Balance	\$4,346,622.45
<b>Total FUND BALANCE</b>		<b>\$8,218,032.57</b>
<b>Total Fund Balance</b>		<b>\$8,218,032.57</b>
<b>Current Year Profit (Loss)</b>		<b>\$442,292.05</b>
<b>Total Liabilities and Fund Balance</b>		<b>\$11,059,270.17</b>

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## Statement of Revenue and Expense Anaheim Union High School District

	Period 4 Ending In 10/31/2019				Period 4 Ending In 10/31/2018			
	Monthly	%	YTD	%	Monthly	%	YTD	%
<b>Revenue</b>								
<b>Local Revenue</b>								
8621	\$50,586.00	1.86 %	\$133,326.00	1.86 %	\$51,732.00	1.90 %	\$134,469.00	1.86 %
Elementary - Lunch								
8632	\$10,613.75	0.39 %	\$25,448.50	0.36 %	\$9,910.25	0.36 %	\$24,281.25	0.34 %
High School - Breakfast								
8633	\$99,147.00	3.64 %	\$274,449.00	3.84 %	\$97,005.00	3.56 %	\$277,167.00	3.83 %
High School - Lunch								
8635	\$117,975.31	4.33 %	\$348,422.17	4.87 %	\$127,163.79	4.67 %	\$374,299.92	5.17 %
A La Carte Sales								
8636	\$47.26	0.00 %	\$122.34	0.00 %	\$52.85	0.00 %	\$194.70	0.00 %
Adult Rev. - Breakfast								
8637	\$2,773.51	0.10 %	\$7,148.60	0.10 %	\$2,318.70	0.09 %	\$6,999.13	0.10 %
Adult Rev. - Lunch								
Local Revenue	\$281,142.83	10.32 %	\$788,916.61	11.03 %	\$288,182.59	10.58 %	\$817,411.00	11.29 %
<b>Federal Reimbursements</b>								
8200	\$456,205.90	16.75 %	\$1,134,373.39	15.87 %	\$450,624.48	16.54 %	\$1,158,709.37	16.00 %
Fed. Meal Rev.-Breakfast								
8220	\$1,713,463.44	62.90 %	\$4,509,702.96	63.07 %	\$1,685,259.24	61.86 %	\$4,506,527.41	62.24 %
Fed. Meal Rev.-Lunch								
8290	\$67,022.00	2.46 %	\$173,853.94	2.43 %	\$63,902.02	2.35 %	\$168,438.27	2.33 %
Misc Fed Rev.-Snack								
Federal Reimbursements	\$2,236,691.34	82.11 %	\$5,817,930.29	81.37 %	\$2,199,785.74	80.74 %	\$5,833,675.05	80.56 %
<b>State Reimbursements</b>								
8500	\$51,319.07	1.88 %	\$127,391.59	1.78 %	\$50,499.75	1.85 %	\$129,603.26	1.79 %
St. Meal Rev.-Breakfast								
8520	\$120,911.14	4.44 %	\$318,075.20	4.45 %	\$118,872.63	4.36 %	\$317,719.04	4.39 %
St. Meal Rev.-Lunch								
State Reimbursements	\$172,230.21	6.32 %	\$445,466.79	6.23 %	\$169,372.38	6.22 %	\$447,322.30	6.18 %
<b>Other Revenue</b>								
8638	(\$6,912.19)	-0.25 %	(\$3,755.18)	-0.05 %	(\$992.54)	-0.04 %	(\$5,117.62)	-0.07 %
Cash Over & Short								
8699	\$40,890.68	1.50 %	\$101,541.53	1.42 %	\$68,118.46	2.50 %	\$147,750.99	2.04 %
Spec Activity/Cater								
Other Revenue	\$33,978.49	1.25 %	\$97,786.35	1.37 %	\$67,125.92	2.46 %	\$142,633.37	1.97 %
<b>Total Revenue</b>	<b>\$2,724,042.87</b>	<b>100.00 %</b>	<b>\$7,150,100.04</b>	<b>100.00 %</b>	<b>\$2,724,466.63</b>	<b>100.00 %</b>	<b>\$7,241,041.72</b>	<b>100.00 %</b>
<b>Expense</b>								
<b>Food Purchases &amp; Govnmt</b>								
4700	\$832,499.22	30.56 %	\$2,344,921.25	32.80 %	\$931,944.17	34.21 %	\$2,636,114.93	36.41 %
Food Purchases								
Food Purchases & Govnmt	\$832,499.22	30.56 %	\$2,344,921.25	32.80 %	\$931,944.17	34.21 %	\$2,636,114.93	36.41 %
<b>Supplies</b>								
4300	\$10,398.25	0.38 %	\$29,875.44	0.42 %	\$24,146.32	0.89 %	\$87,187.58	1.20 %
<b>Materials &amp; Supplies</b>								
4400	\$2,765.88	0.10 %	\$11,991.30	0.17 %	\$1,852.13	0.07 %	\$82,880.00	1.14 %
<b>Noncapitalized Equipment-Under \$5000</b>								
4790	\$91,100.74	3.34 %	\$224,763.77	3.14 %	\$67,143.39	2.46 %	\$237,804.05	3.28 %
<b>Supplies (Food)</b>								
Supplies	\$104,264.87	3.83 %	\$266,630.51	3.73 %	\$93,141.84	3.42 %	\$407,871.63	5.63 %
<b>Salaries</b>								



## Statement of Revenue and Expense Anaheim Union High School District

	Period 4 Ending in 10/31/2019				Period 4 Ending in 10/31/2018			
	Monthly	%	YTD	%	Monthly	%	YTD	%
2200	\$719,696.26	26.42 %	\$2,088,588.23	29.21 %	\$709,255.41	26.03 %	\$2,101,607.57	29.02 %
Classified Salaries								
2300	\$45,443.17	1.67 %	\$181,772.68	2.54 %	\$44,480.32	1.63 %	\$183,005.06	2.53 %
Class.Sup/Admin Salaries								
2400	\$48,914.90	1.80 %	\$158,049.09	2.21 %	\$48,100.09	1.77 %	\$158,667.26	2.19 %
Clerical/Office Salaries								
2550	\$12,339.00	0.45 %	\$37,017.00	0.52 %	\$12,339.00	0.45 %	\$37,017.00	0.51 %
Food Service Vacation Pay								
Salaries	\$826,393.33	30.34 %	\$2,465,427.00	34.48 %	\$814,174.82	29.88 %	\$2,480,296.89	34.25 %
Benefits								
3202	\$127,646.08	4.69 %	\$387,590.34	5.42 %	\$112,756.40	4.14 %	\$355,037.57	4.90 %
PERS, Classified Position								
3302	\$62,035.30	2.28 %	\$183,909.95	2.57 %	\$60,857.35	2.23 %	\$184,830.24	2.55 %
OASD/MED/Classified Position								
3402	\$203,977.35	7.49 %	\$810,261.66	11.33 %	\$204,863.03	7.52 %	\$813,582.72	11.24 %
Hlth/Welfare, Classified								
3502	\$408.17	0.01 %	\$1,216.79	0.02 %	\$400.80	0.01 %	\$1,222.51	0.02 %
SUI, Classified Position								
3602	\$20,756.71	0.76 %	\$61,891.15	0.87 %	\$19,558.82	0.72 %	\$59,608.21	0.82 %
Workers Comp, Classified								
Benefits	\$414,823.61	15.23 %	\$1,444,869.89	20.21 %	\$398,436.40	14.62 %	\$1,414,281.25	19.53 %
Other Expenses								
5200	\$1,716.01	0.06 %	\$6,278.95	0.09 %	\$1,412.21	0.05 %	\$4,433.73	0.06 %
Travel & Conference								
5500	\$9,450.00	0.35 %	\$75,425.26	1.05 %	\$10,062.00	0.37 %	\$81,030.93	1.12 %
Operation & Housekeeping								
5600	\$6,737.72	0.25 %	\$25,748.63	0.36 %	\$14,514.04	0.53 %	\$64,632.67	0.89 %
Rental/Lease/Repair								
5800	\$1,550.91	0.06 %	\$22,307.59	0.31 %	\$1,088.80	0.04 %	\$9,096.18	0.13 %
Prof. Consult Service								
5900	\$4,375.06	0.16 %	\$21,472.56	0.30 %	\$232.47	0.01 %	\$20,463.44	0.28 %
Fax, Pager, Postage								
Other Expenses	\$23,829.70	0.87 %	\$151,232.99	2.12 %	\$27,309.52	1.00 %	\$179,656.95	2.48 %
Capital Outlay								
6500	\$0.00	0.00 %	\$34,726.35	0.49 %	\$34,083.87	1.25 %	\$68,911.91	0.95 %
Equipment- Over \$5000								
Capital Outlay	\$0.00	0.00 %	\$34,726.35	0.49 %	\$34,083.87	1.25 %	\$68,911.91	0.95 %
<b>Total Expense</b>	<b>\$2,201,810.73</b>	<b>80.83 %</b>	<b>\$6,707,807.99</b>	<b>93.81 %</b>	<b>\$2,299,090.62</b>	<b>84.39 %</b>	<b>\$7,187,133.56</b>	<b>99.26 %</b>
<b>Net Profit (Loss)</b>	<b>\$522,232.14</b>	<b>19.17 %</b>	<b>\$442,292.05</b>	<b>6.19 %</b>	<b>\$425,376.01</b>	<b>15.61 %</b>	<b>\$53,908.16</b>	<b>0.74 %</b>

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**ANAHEIM UNION HIGH SCHOOL DISTRICT**  
 Business Division  
 2019/2020 MONTHLY ENROLLMENT REPORT  
 MONTH 5  
 12/02/19 - 12/20/19

EXHIBIT K K

SCHOOL	REGULAR DAY					SUBTOTAL	HOSP/HM	SP ED	TOTAL STUDENTS
	9th	10th	11th	12th					
Anaheim	741	709	628	601	2,679	3	158	2,840	
Cypress	771	701	722	629	2,823	3	85	2,911	
Katella	679	648	617	597	2,541	1	156	2,698	
Kennedy	546	569	537	502	2,154	1	90	2,245	
Loara	427	454	438	428	1,747	1	136	1,884	
Magnolia	366	400	367	309	1,442	1	145	1,588	
Oxford	205	199	194	184	782	1	-	783	
Savanna	442	402	419	398	1,661	1	77	1,739	
Western	401	429	392	416	1,638	1	97	1,736	
<b>Total Comprehensive</b>	<b>4,578</b>	<b>4,511</b>	<b>4,314</b>	<b>4,064</b>	<b>17,467</b>	<b>13</b>	<b>944</b>	<b>18,424</b>	
Anaheim Independent Learning Center	-	-	13	141	154	-	-	154	
Gilbert High School	-	2	255	254	511	2	119	632	
Katella Satellite Independent Study	4	7	36	21	68	-	-	68	
Kennedy Satellite Independent Study	4	16	24	31	75	-	-	75	
Nonpublic School	-	-	-	-	-	-	25	25	
Polaris High School	8	23	32	43	106	-	-	106	
Special Education Transition Program	-	-	-	-	-	-	174	174	
Western Independent Learning Center	-	3	30	66	99	-	-	99	
<b>Total Alternative Ed</b>	<b>16</b>	<b>51</b>	<b>390</b>	<b>556</b>	<b>1,013</b>	<b>2</b>	<b>318</b>	<b>1,333</b>	
Hope	-	-	-	-	-	-	227	227	
<b>Total Senior High Schools</b>	<b>4,594</b>	<b>4,562</b>	<b>4,704</b>	<b>4,620</b>	<b>18,480</b>	<b>15</b>	<b>1,489</b>	<b>19,984</b>	

SCHOOL	REGULAR DAY					SUBTOTAL	HOSP/HM	SP ED	TOTAL STUDENTS
	7th	8th	9th	10th	11th				
Ball	414	461	875	1	52	928			
Brookhurst	506	511	1,017	-	55	1,072			
Dale	477	500	977	1	55	1,033			
Lexington	644	663	1,307	3	35	1,345			
Orangeview	407	407	814	1	55	870			
Oxford	241	244	485	-	-	485			
South	705	732	1,437	-	84	1,521			
Sycamore	636	621	1,257	-	67	1,324			
Walker	530	506	1,036	2	27	1,065			
<b>Total Comprehensive</b>	<b>4,560</b>	<b>4,645</b>	<b>9,205</b>	<b>8</b>	<b>430</b>	<b>9,643</b>			
Nonpublic School	-	-	-	-	9	9			
Polaris High School	2	19	21	-	2	23			
<b>Total Alternative Ed</b>	<b>2</b>	<b>19</b>	<b>21</b>	<b>-</b>	<b>11</b>	<b>32</b>			
<b>Total Junior High Schools</b>	<b>4,562</b>	<b>4,664</b>	<b>9,226</b>	<b>8</b>	<b>441</b>	<b>9,675</b>			
<b>DISTRICT TOTAL</b>								<b>29,659</b>	

**ANAHEIM UNION HIGH SCHOOL DISTRICT**  
 Business Division  
 2019/20 MONTHLY ENROLLMENT REPORT

**GROWTH vs. DECLINE - MONTH to MONTH COMPARISON**  
**Month 5**

<b>HIGH SCHOOL</b>	<b>Month 4</b>	<b>Month 5</b>	<b>Growth v. (Decline)</b>
Anaheim	2,851	2,840	(11)
Cypress	2,922	2,911	(11)
Katella	2,712	2,698	(14)
Kennedy	2,257	2,245	(12)
Loara	1,898	1,884	(14)
Magnolia	1,585	1,588	3
Oxford	787	783	(4)
Savanna	1,750	1,739	(11)
Western	1,752	1,736	(16)
<b>Total Senior High</b>	<b>18,514</b>	<b>18,424</b>	<b>(90)</b>

<b>JUNIOR HIGH SCHOOL</b>	<b>Month 4</b>	<b>Month 5</b>	<b>Growth v. (Decline)</b>
Ball	924	928	4
Brookhurst	1,081	1,072	(9)
Dale	1,047	1,033	(14)
Lexington	1,344	1,345	1
Orangeview	872	870	(2)
Oxford	485	485	-
South	1,524	1,521	(3)
Sycamore	1,323	1,324	1
Walker	1,068	1,065	(3)
<b>Total Junior High</b>	<b>9,668</b>	<b>9,643</b>	<b>(25)</b>

<b>Total Comprehensive Schools</b>	<b>28,182</b>	<b>28,067</b>	<b>(115)</b>
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<b>Alternative Education</b>	<b>Month 4</b>	<b>Month 5</b>	<b>Growth v. (Decline)</b>
Anaheim Independent Learning Center	149	154	5
Gilbert High School	609	632	23
Hope School	233	227	(6)
Katella Satellite Independent Study	72	68	(4)
Kennedy Satellite Independent Study	79	75	(4)
Nonpublic School	35	34	(1)
Polaris High School	125	129	4
Special Education Transition Program	177	174	(3)
Western Independent Learning Center	111	99	(12)
<b>Total Alternative Ed.</b>	<b>1,590</b>	<b>1,592</b>	<b>2</b>

<b>District Total</b>	<b>29,772</b>	<b>29,659</b>	<b>(113)</b>
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Technology Partnership Agreement  
TeachFX, Inc. & Anaheim Union High School District  
*January 16, 2020*

This is an agreement between TeachFX, Inc. and Anaheim Union High School District (AUHSD) regarding a partnership to encourage the implementation and use of TeachFX's software with AUHSD educators. The goal of the partnership is to give AUHSD teachers the power to measure and make progress on student engagement and student talk in their classrooms, in order to track progress toward the district's goal of increasing oral discourse, particularly for English learner students, to 30% of class time.

This agreement outlines, along with accompanying document Exhibit A, the scope and nature of the software subscription and the professional learning support TeachFX will provide to AUHSD during the partnership.

### **A. Overview**

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TeachFX's goal with this partnership is to help all AUHSD educators fulfill "the 5 Cs" in instruction measured in part by achieving 30% student oral discourse in class. This agreement provides a roadmap for the next one-and-a-half years of the partnership, from January 1, 2020 through June 30, 2021. TeachFX and AUHSD see our relationship as a long-term partnership. Both parties also understand the importance of a slow, gradual adoption of the TeachFX software to maximize teacher autonomy and buy-in.

### **B. Software Features**

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A TeachFX software subscription provides all account holders with unlimited access to the following features: recording capabilities from smartphone (Android and iOS), tablet, laptop, and desktop devices; audio playback; class transcriptions in any language; teacher talk, student talk, group talk, and wait time metrics; the ability to share recordings and class reports; analytics of classes over time; scheduling functionality; written comments linked to audio; live note-taking ability for class observations; and the ability to set goals and earn badges along a number of TeachFX pathways, such as classroom management, limiting lecture time, and the use of high-leverage teaching strategies like open-ended questioning, wait time, and "volleyball"-style discourse. Additionally, account holders will have access to a "coaching center," whereby coaches and teachers can collaborate with each other through the TeachFX platform by using TeachFX to record coaching observations, one-on-one meetings, share classes, make comments, suggest action items, and more.

TeachFX's software is designed to empower teachers. The software is meant for teachers to use voluntarily to improve their practice without fear of being judged or evaluated. TeachFX data is private to the teacher using the software. Only the teacher can listen back to his or her classes and see related metrics. Teachers can also delete a class at any time. As such, AUHSD agrees that TeachFX software will never be used for evaluative purposes, and will never be mandated as compulsory for teachers, who shall always maintain their autonomy in deciding when and whether to use the TeachFX software.

### **C. Software Pricing & Discounts**

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TeachFX's software is distributed on a yearly subscription basis. Typically, TeachFX district subscriptions provide optional and voluntary access to TeachFX to all educators within a district and are priced based on the total number of educators employed by that district. To encourage districts to make maximal use of the TeachFX software, the scope of adoption (which historically has ranged from around 20% of educators to closer to 90% depending on the size, complexity, and unique characteristics of each district) does not normally factor into the price of a TeachFX software subscription. After an initial pilot period, usually ranging from 4-36 week, the list price for a district subscription is \$300 multiplied by the total number of educators (teachers and administrators) in the district. For AUHSD, which has approximately 1,200 educators, this would equate to \$360,000/year.

However, TeachFX and AUHSD have considered a number of factors that will greatly reduce the cost of a TeachFX software subscription to AUHSD:

1. As an early adopter of the TeachFX software, AUHSD has been given a lower introductory rate during their pilot period, equivalent to a 20% discount on the \$300 list price outlined above. **As a token of the gratitude TeachFX feels from AUHSD's embracing the software as an early adopter, this agreement, should it remain in place, extends the 20% introductory discount throughout the next one-and-a-half years of the partnership.**
2. TeachFX has been grateful to AUHSD educators for their collaborative spirit and openness in working with TeachFX. TeachFX thus would like to recognize AUHSD as a "TeachFX Innovation Partner" and provide the district with additional pricing benefits, described below:
  - a. TeachFX is continuously building new features for their software, driven by advances in their machine learning technology, and over the next several years the company will release these new features as add-ons to the current product at a higher cost. **As a TeachFX Innovation Partner, AUHSD will have access to all new TeachFX software features at no extra charge as long as this agreement remains in place.**
  - b. As an Innovation Partner, AUHSD agrees to make its educators available to provide product feedback to TeachFX on an ongoing and voluntary basis, and to collaborate with TeachFX on collecting such feedback.
3. TeachFX and AUHSD mutually recognize the importance of teacher autonomy and buy-in to promote adoption of the TeachFX software tool, and have thus laid out a gradual adoption roadmap for the district. Furthermore, AUHSD has worked hand-in-hand with TeachFX to design professional learning to promote adoption within the district. In recognition of the closeness of this partnership, and the two parties' mutual roles in promoting adoption within the district, TeachFX agrees to an alternative pricing structure for AUHSD:
  - a. Rather than charging AUHSD for a district subscription each year based on the total number of educators in the district, **TeachFX has collaboratively set adoption targets with AUHSD, outlined below in section D, and as long as this agreement remains in place, the district subscription cost will be based on this target adoption schedule, not on the total number of teachers in the district.** This represents a significant savings for AUHSD, as noted below.
  - b. **As an additional gesture of goodwill from TeachFX to AUHSD, the parties agree that if adoption targets are exceeded in a particular year, AUHSD is not required to pay TeachFX for any additional accounts.** (Note that during the firsts two semesters of the TeachFX-AUHSD partnership, adoption targets have consistently been exceeded.)

These adjustments represent a savings to AUHSD of \$360,000 over the period covered by this agreement.

#### **D. Adoption Schedule**

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The following schedule is based on adoption data collected over the last two semesters in AUHSD, as well as TeachFX's experience implementing with other partner school districts, county offices of education, and state agencies. As of the date of this agreement, 304 AUHSD teachers have adopted TeachFX, meaning the target for the fall 2019 semester, set together by AUHSD and TeachFX in a previous agreement, has already been exceeded. In terms of the pace of adoption, this equals about 50 teachers/month, and over 150 teachers/semester. This schedule takes a conservative approach and assumes that going forward this pace of adoption will slow down to less than half of the current rate, to around 75 teachers/semester. This schedule also assumes that approximately 20% of teachers will never adopt TeachFX over the entire life of the partnership, another conservative estimate based on TeachFX's experience with other partners.

Adoption Schedule: target number of AUHSD adopters of TeachFX software by the end of each school year:

	2019-20*	2020-21
# of Educators	400	550
List Price	180,000	360,000
(Discount)	(132,000)	(228,000)
Cost to AUHSD in USD	48,000	132,000

\* Spring semester only

#### E. Technical Support

TeachFX will provide AUHSD with technical support on an as-needed basis. Specifically, TeachFX will be available for monthly check-in calls with AUHSD leadership, and will provide technical support as required for AUHSD educators on an ongoing basis.

AUHSD agrees to provide TeachFX with updated contact information (name, title, school site, email address, and phone number) for the educators in its district, such that TeachFX can ensure that AUHSD educators are given proper access to TeachFX software features and added to the correct user community or communities, and such that TeachFX can provide appropriate technical support as needed

#### F. Payment Schedule

Payment for software for the 2019-20 school year shall be due to TeachFX by February 1st, 2020. Payment for software for the 2020-21 school year shall be due to TeachFX by August 1st, 2020.

*Attachments: Exhibit A.*



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Jamie Poskin, Executive Director  
TeachFX, Inc.  
3375 Edison Way  
Menlo Park, CA 94025  
(650) 814-2792  
jamie@teachfx.com

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Jaron Fried, Assistant Superintendent  
Anaheim Union High School District  
501 North Crescent Way  
Anaheim, CA 92801  
(714) 999-3575  
fried\_ja@auhsd.us



ANAHEIM UNION HIGH SCHOOL DISTRICT

EXHIBIT A

THIS AGREEMENT, dated the 17TH day of JANUARY, 2020, in the County of Orange, State of California, is by and between the “District”, and TEACH FX, INC. (hereinafter referred to as “Contractor”).

Whereas, this document, EXHIBIT A, is considered a part of the “Technology Partnership Agreement” (hereinafter referred to as Agreement);

The District and the Contractor, for the consideration stated herein, agree as follows:

1. Contractor shall timely perform within the time required by the District everything required to be performed, and shall provide, furnish and pay for all the labor, materials, supplies, tools, equipment, and all applicable taxes, utility and transportation services required pursuant to this Agreement. All of said work shall be performed and completed in a good workmanlike manner in strict accordance with all provisions of the Agreement as hereinabove defined and in accordance with applicable laws, codes, regulations, ordinances and any other legal requirements. The Contractor shall be liable to the District for any damages arising as a result of a failure to fully comply with this obligation.

2. Term of Agreement is January 17, 2020, through June 30, 2021.

3. The District shall have discretion to terminate this Agreement at any time and require Contractor to cease all work under this Agreement by providing Contractor thirty (30) days prior written notice of termination specifying the desired date of termination. Upon receipt of written notice of such termination, Contractor shall:

- (i) Cease operations as directed by District in the notice;
- (ii) Take any actions necessary, or that District may direct, for the protection and preservation of the work; and
- (iii) Not terminate any insurance provisions as required herein

In case of such termination for the District’s convenience, Contractor shall be entitled to receive payment from the District for products satisfactorily received and accepted prior to the effective date of the termination. The foregoing provisions are in addition to and not in limitation of any other rights or remedies available to the District.

4. Hold Harmless and Indemnification. To the fullest extent permitted by law, the Contractor, at the Contractor’s sole cost and expense, agrees to fully defend, indemnify and hold harmless, the District, including but not limited to any of its Governing Board members, officers, employees and agents, from and against any and all claims, actions, demands, costs, judgments, liens, penalties, liabilities, damages, losses, anticipated losses of revenues, and expenses, including any fees of accountants, attorneys or other professionals, arising out of, in connection with, resulting from or

related to, or claimed to be arising out of, in connection with, resulting from or related to any act or omission by the Contractor or any of its officers, agents, employees, any person performing any of the services pursuant to a direct or indirect contract with the Contractor or individual entities comprising the Contractor, in connection with or relating to, or claimed to be in connection with or relating to this Agreement, including but not limited to, any costs or liabilities arising out of or in connection with:

- (a) failure to comply with any applicable law, statute, code, ordinance, regulation, permit or orders;
- (b) any misrepresentation, misstatement or omission with respect to any statement made in the bid documents or any document furnished by the Contractor in connection therewith;
- (c) any breach of duty, obligation or requirement under the bid documents;
- (d) any failure to provide notice to any party as required under the bid documents; or
- (e) any failure to act in such a manner as to protect the District from loss, cost, expense or liability.

This indemnity shall survive termination of the Agreement or final payment thereunder. This indemnity is in addition to any other rights or remedies which the District may have under the law or under the bid documents. In the event of any claim or demand made against the District which is entitled to be indemnified hereunder, the District may in its sole discretion reserve, retain or apply any monies due to the Contractor under the bid documents for the purpose of resolving such claims; provided, however, that the District may release such funds if the Contractor provides the District with reasonable assurance of protection of the District's interests. The District shall in its sole discretion determine whether such assurances are reasonable.

5. All items shall be subject to the inspection of the District. Inspection of the items shall not relieve the Contractor from any obligation to fulfill this Agreement. Defective items shall be made good by the Contractor, and unsuitable items may be rejected, notwithstanding that such defective items have been previously overlooked by the District and accepted. If any items shall be found defective at any time before final acceptance of the complete delivery, the Contractor shall forthwith remedy such defect in a manner satisfactory to the District. All items rejected by the District at any time prior to final inspection and acceptance shall at once be removed from the place of delivery by the Contractor who shall assume and pay the cost thereof without expense to the District, and shall be replaced by items satisfactory to the District.

6. While engaged in carrying out and complying with the terms and conditions of this Contract the Contractor is an independent Contractor, and is not an officer, employee or agent of the District.

7. Contractor shall, at Contractor's sole cost and expense, provide for and maintain in full force and effect, from the commencement of services until the expiration of this Agreement, a policy or

policies of insurance, in connection with the furnishing of materials, articles, or services covered under this Agreement. Contractor agrees to provide an endorsement to this policy(s) stating, "Such insurance as is afforded by this policy shall be primary, and any insurance carried by The District shall be excess and noncontributory." In addition, Contractor agrees to name the District, its Governing Board, officers, agents and employees as additional insured under said policy. No later than five (5) calendar days after the execution of this Agreement, Contractor shall provide The District with copies of the policy or policies of insurance evidencing all coverage's and endorsements required hereunder including a provision for a thirty (30) day written notice of cancellation or reduction in coverage.

Commercial General Liability Insurance for injuries including accidental death, to any one person in an amount not less than and	<u>\$1,000,000.00</u> per occurrence	<u>\$2,000,000.00</u> general aggregate
Subject to the same limit for each person on account of one accident, in an amount not less than	<u>\$1,000,000.00</u> per occurrence	<u>\$2,000,000.00</u> general aggregate
Comprehensive Automobile Liability Insurance covering the use of all owned, non-owned and hired vehicles with combined single limit, bodily injury and property damage in an amount not less than	<u>\$1,000,000.00</u> per occurrence	<u>\$2,000,000.00</u> general aggregate
Workers' Compensation Insurance in accordance with Sections 3700 and 3800 of the Labor Code of the State of California	<u>\$1,000,000.00</u>	

8. If Contractor is a corporation, the undersigned hereby represents and warrants that the corporation is duly incorporated and in good standing in the State of DELAWARE, and that JAMIE POSKIN, whose title is EXECUTIVE DIRECTOR, is authorized to act for and bind the corporation.

9. The failure of the District in any one or more instances to insist upon strict performance of any of the terms of this Agreement or to exercise any option herein conferred shall not be construed as a waiver or relinquishment to any extent of the right to assert or rely upon any such terms or option in the future.

10. The Contractor shall not assign, transfer, convey, sublet or otherwise dispose of this Agreement or of its rights, title or interest in or to the same or any part thereof. If the Contractor shall assign, transfer, convey, sublet or otherwise dispose of the Agreement or its right, title or interest therein, or any part thereof, such attempted or purported assignment, transfer, conveyance, sublease or other disposition shall be null, void and of no legal effect whatsoever; and the

Agreement may, at the option of the District, be terminated, revoked and annulled, and the District shall thereupon be relieved and discharged from any and all liability and obligations growing out of the same to the Contractor, and to its purported assignee or transferee.

11. The Contractor shall maintain books, records, documents, and other evidence and accounting procedures and practices, sufficient to reflect properly all costs of whatever nature claimed to have been incurred and anticipated to be incurred for the performance of this Agreement. The Contractor shall preserve and make available its records to the District and/or other representative agencies having a pecuniary or other bona fide interest in this Agreement including designees of the interested parties for a period of five (5) years from the date of expiration of this Agreement or until released in writing from this obligation by the District. The Contractor is responsible for any audit discrepancies involving any deviation from the terms of this Agreement, and for any commitments or expenditures in excess of amounts allotted by the District.

12. Any notice from one party to the other or otherwise under the Agreement shall be in writing and shall be dated and signed by the party giving such notice or by a duly authorized representative of such party. Any such notice shall not be effective for any purpose whatsoever unless served in one of the following manners:

- (1) If notice is given to the District, by personal delivery thereof to the District, or by depositing same in United States mail, enclosed in a sealed envelope addressed to the District, and sent by registered or certified mail with postage prepaid;
- (2) If notice is given to Contractor, by personal delivery thereof to said Contractor, or by depositing same in United States mail, enclosed in a sealed envelope addressed to said Contractor at its regular place of business or at such address as may have been established for the conduct of work under this Agreement, and sent by registered or certified mail with postage prepaid.

13. Each and every provision of law and clause required by law to be inserted in this Agreement shall be deemed to be inserted herein and the Agreement shall be read and enforced as though it were included herein, and if through mistake or otherwise any such provision is not inserted, or is not currently inserted, then upon application of either party, the Agreement shall forthwith be physically amended to make such insertion or correction. The Agreement and bid documents are complementary. Contractor warrants and certifies that in the performance of this Agreement, it will comply with all applicable statutes, laws, rules, regulations and orders of the United States, and of any state or political subdivision thereof, including laws and regulations pertaining to labor, wages, hours, and other conditions of employment, and applicable price ceilings if any. The Contractor shall indemnify, hold harmless and defend the District against any and all actions, proceedings, penalties or claims arising out of the failure to comply strictly with the IRCA. Failure of the District to insist on the strict performance of the terms and conditions of this Agreement shall not constitute or be construed as a waiver or relinquishment of the District rights thereafter to enforce strict compliance with any such terms or conditions but the same shall continue in full force and effect.

14. The parties to the Agreement shall be excused from performance during the time and to the extent that they are prevented from obtaining, delivering or performing by act of God, fire, or commandeering of materials, products, plants or facilities by the government, when satisfactory evidence thereof is presented, provided that it is satisfactorily established that the non-performance is not due to the fault or neglect of the party not performing.

15. This Agreement constitutes the entire agreement of the parties. No other agreements, oral or written, pertaining to the work to be performed, exists between the parties. This Agreement can be modified only by an amendment in writing, signed by both parties.

16. The laws of the State of California shall govern the terms and conditions of this Agreement with venue in the County of Orange.

17. Each of the parties signing this Agreement warrants to the other that he or she has the full authority of the entity on behalf of which his or her signature is made.

18. The Contractor hereby certifies, under penalty of perjury, under the laws of the State of California that under the Agreement the Contractor will comply with the requirements of the Drug-Free Workplace Act of 1988 (Government Code Section 8350 et. seq.) and the Anaheim Union High School Board of Trustees's Policy (BP 6317.20). Therefore, the work site shall be kept drug and alcohol free at all times.

19. The Contractor hereby agrees, under the Agreement, he will comply with the Anaheim Union High School Board of Trustees's Policy (BP 6317.15) which states: "The Governing Board recognizes the health hazards associated with tobacco products, including the breathing of second-hand smoke and desires to provide a healthy environment for students and staff." Therefore, the work site shall be kept tobacco free and smoke-free at all times.

20. The District may, by written notice of default to the Contractor, terminate the contract in whole or in part if:

A. The Contractor fails or neglects to perform any of the services listed herein in the manner and time specified, or if, in the opinion of the District, the items(s) provided fail to perform satisfactorily;

OR

B. The Contractor fails to perform any of the other provisions of the RFP or purchase order and does not cure such failure within a period of two (2) days (or such longer period as the District may authorize in writing) after receipt of notice from the Anaheim Union High School District specifying such failure.

21. At the time of contract award and during the entire term of the Agreement, the Contractor, including all subcontractors, if any, shall fully comply with the provisions of Education Code Sections 45125.1 and 45125.2 when District determines that the Contractor's employees and

employees of subcontractors will have more than limited contact with pupils in the performance of the work. In addition, it shall be the District's responsibility to take appropriate steps to protect the safety of any pupils that may come in contact with the Contractor. Attached is the District's standard Fingerprint Certification form that must be completed prior to commencement of any work.

If the Contractor refuses or fails to comply with this section, such refusal or failure shall be considered sufficient cause for termination of the Agreement, in whole or in part, under Item 14., the default provision clause of the Agreement.

The parties have caused this AGREEMENT to be executed by duly authorized representatives as indicated below.

**CONTRACTOR:**



\_\_\_\_\_

(Signature, Authorized Representative)

Jamie Poskin  
Signer's Name

Executive Director, TeachFX  
Title

82-2266487  
(EIN)

650-814-2792  
(Telephone)

jamie@teachfx.com  
(Email Address)

1/17/2020  
(Date)

**DISTRICT:**

Anaheim Union High School District  
501 Crescent Way  
Anaheim, CA 92801

\_\_\_\_\_

(Signature, Authorized Representative)

Dr. Jaron Fried  
Assistant Superintendent, Education Division  
Anaheim Union High School District

\_\_\_\_\_

(Date)

DISTRICT Board of Education Approval Date: January 16, 2020

**CERTIFICATION  
CRIMINAL RECORDS CHECK  
AB 1610, 1612 and 2102  
RFP 2010-02**

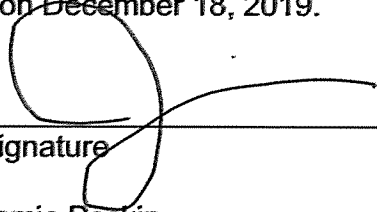
To the Governing Board of Anaheim Union High School DISTRICT:

I, Jamie Poskin, certify that:

1. I have carefully read and understand the Notice to Contractors Regarding Criminal Record Checks (Education Code Section 45125.1) required by the passage of AB 1610, 1612 and 2102.
2. Due to the nature of the work I will be performing for the DISTRICT, my employees may have contact with students of the DISTRICT.
3. None of the employees who will be performing the work have been convicted of a violent or serious felony as defined in the Notice and in Penal Code Section 1192.7 and this determination was made by a fingerprint check through the Department of Justice.

I declare under penalty of **perjury** that the foregoing is true and correct.

Executed at Menlo Park, California on ~~December 18, 2019~~.

  
\_\_\_\_\_  
Signature

**Jamie Poskin**  
\_\_\_\_\_  
Typed or printed name

Executive Director  
\_\_\_\_\_  
Title

3375 Edison Way, Menlo Park, CA 94025  
\_\_\_\_\_  
Address

650-814-2792  
\_\_\_\_\_  
Telephone

ANAHEIM UNION HIGH SCHOOL DISTRICT  
501 N. Crescent Way—P.O. Box 3520  
Anaheim, CA 92803-3520

<b>EDUCATIONAL CONSULTING AGREEMENT</b>
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**THIS AGREEMENT** is made and entered into this:

16 <sup>th</sup>	day of	January	2020
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by and between

Allan McMurray
----------------

Independent Contractor, hereinafter referred to as "Consultant" and the Anaheim Union High School District, hereinafter referred to as "District."

**WHEREAS** the District is in need of special services and advice;

**WHEREAS** such services and advice are not available at no cost from public agencies;

and

**WHEREAS** Consultant is specially trained, experienced, and competent to provide the special services and advice required; and

**WHEREAS** such services are needed on a limited basis.

**NOW, THEREFORE**, the parties hereto agree as follows:

1. Services to be provided by Consultant:

Allan McMurray, Professor Emeritus of Conducting, University of Colorado-Boulder, will rehearse and conduct high school students participating in the Anaheim Union High School District (AUHSD) High School Honor Band. Duties include:
--

- |   |  |
|---|--|
| - | Select literature in conjunction with the Honor Band Manager.  |
| - | Prepare and rehearse the AUHSD High School Honor Band during rehearsals at Kennedy High School.                                      |
| - | Conduct the AUHSD High School Honor Band in concert on February 7, 2020, at the AUHSD Performing Arts Center at Kennedy High School. |

Site/School:	District Instrumental Music Department	Funds (Cost Center):	LCFF (0009)
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2. List of Other Supportive Staff or Consultants:

No other support staff is required.
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3. Consultant shall commence providing services under this AGREEMENT on:

Date:	February 4, 2020
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and shall diligently perform as specified and complete performance by:

Date:	February 7, 2020
-------	------------------



Consultant shall perform said services as an independent contractor and not as an employee of the District. Consultant shall be under the control of the District as to the result to be accomplished and not as to the means or manner by which such result is to be accomplished.

4. District shall prepare and furnish the following information to Consultant, upon request, such information as is reasonably necessary to the performance of Consultant to this AGREEMENT:

No other information from the District is needed.
---

5. District shall pay Consultant the maximum amount of

\$2,500
---------

for services rendered

to # of people:	75 students	# hours per day:	3	# of days:	4
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pursuant to this AGREEMENT. Payment shall be made 15 to 30 days after receipt of invoice. Consultant shall submit an invoice to District.

6. 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 Consultant. The notice shall be deemed given when received or no later than three (3) days after the day of mailing, whichever is sooner.

7. Consultant agrees to and shall hold harmless and indemnify District, its officers, agents, and employees from every claim or demand and every liability or loss, damage, or expense of any nature whatsoever, which may be incurred by reason of:

- a. Liability for damages for death or bodily injury to person, injury to property, or any other loss, damage, expense sustained by Consultant or any person, firm, or corporation employed by Consultant upon or in connection with the services called for in this AGREEMENT except for liability for damages referred to above which result from the sole negligence or willful misconduct of District, its officers, employees, or agents.

- b. Any injury to or death of persons or damage to property, sustained by any persons, firm, or corporation, including the District, arising out of, or in any way connected with the services covered by this AGREEMENT, whether said injury or damage occurs either on or off school district property, except for liability for damages which result from the sole negligence or willful misconduct of the District, its officers, employees, or agents.

Consultant, at Consultant's expense, cost, and risk, shall defend any and all actions, suits, or other proceedings that may be brought or instituted against the District, its officers, agents, or employees on any such claim, demand, or liability and shall pay or satisfy any judgment/lawsuit reimbursement that may be rendered against the District, its officers, agents, or employees in any action suit, or other proceedings as a result thereof.

- 8. This AGREEMENT is not assignable without written consent of the parties hereto.
- 9. Consultant and assistants shall comply with all applicable federal, state, and local laws, rules, regulations, and ordinances, including Worker's Compensation.
- 10. Consultant, if an employee of another public agency, certifies that Consultant shall 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 the AGREEMENT.
- 11. The following is a brief description of what will be achieved by Consultant as a result of this AGREEMENT:

The guest conductor will provide students who participate in the AUHSD High School Honor Band, the experience of being rehearsed and conducted by a professional orchestra and wind band director. Students will learn about the performance expectations for professional musicians, and they will experience music making on an exceptional level as they are taught by the Consultant.

- 12. What are the technical reasons Consultant is being hired as an Independent Contractor rather than an employee?

The Consultant is a distinguished educator and professional conductor whose interpretation and dynamic attention to musical detail offer audiences a truly exciting listening experience. He is a recognized authority on wind band literature and has established an international reputation with performances and conducting engagements.

List any technical support that will need to be supplied by District:

No technical support is needed.

**COMMON-LAW FACTORS**  
**(IRS Revenue Rule 87-41)**

Mark all items that are true for the intended Consultant (if completing on-line, double click the box to mark):

- No Instructions:** The consultant will not be required to follow explicit instructions to accomplish the job.
- No Training:** The consultant will not receive training provided by the employer. The consultant will use independent methods to accomplish the work.
- Work Not Essential to the Employer:** The employer's success or continuation does not depend on the services of the consultant.
- Right to Hire Others:** The consultant is being hired to provide a result and will have the right to hire others for actual work, unless otherwise noted.
- Control of Assistants:** Assistants hired at consultant's discretion; consultant responsible for hiring, supervising, paying of assistants.
- Not a Continuing Relationship:** If frequent, will be at irregular intervals, on call, or whenever work is available.
- Own Work Hours:** Consultant will establish work hours for the job.
- Time to Pursue Other Work:** Since specific hours are not required, consultant may work for other employers simultaneously, unless otherwise noted.
- Job Location:** Consultant controls job location, under district discretion, whether on employer's site or not.
- Order of Work:** Consultant, rather than employer, determines order or sequence of steps in performance of work.
- No Interim Reports:** Only specific pre-determined reports defined in the consulting agreement.
- Basis of Payment:** Consultant paid for services rendered, if applicable (see Agreement #4); total compensation set in advance of starting the job.
- Business Expenses:** Consultant is responsible for incidental or special business expenses.
- Tools and Equipment:** Consultant furnishes the identified tools and equipment needed for the job.
- Significant Investment:** Consultant can perform services without using the employer's facilities. Consultant's investment in own trade is real, essential, and adequate.
- Possible Profit or Loss:** Consultant does these (check valid items):
  - Hires, directs, pays assistants
  - Has equipment, facilities
  - Has a continuing and recurring liability
  - Performs specific jobs for prices agreed-upon in advance
  - Lists services in Business Directory
  - Other (explain) \_\_\_\_\_
- Work for Multiple Employers:** Consultant may perform services for more than one employer simultaneously, unless otherwise noted.
- Services Available to the General Public** (check valid items):
  - Maintains an office
  - Business license
  - Business signs
  - Advertises services
  - Lists services in Business Directory
  - Other (explain) \_\_\_\_\_
- Limited Right to Discharge:** Consultant not subject to termination as long as contract specifications are met, unless otherwise noted (see Agreement #5 and #11).
- No Compensation for Non-Completion:** Responsible for satisfactory completion of job; no compensation for non-completion.

IN WITNESS WHEREOF, the parties hereto have caused this AGREEMENT to be executed:

<b>CONSULTANT:</b>	<b>DISTRICT:</b>
Typed Name of consultant (same as page 1):	
Allen McMurray	Anaheim Union High School District
Typed Name/Title of Authorized Signatory:	
Allen McMurray	Dr. Jaron Fried
Authorized Signature:	
Signature of Assistant Superintendent:	
Street Address:	
81925 Rustic Canyon Drive	501 Crescent Way, P.O. Box 3520
City, State, Zip Code	
La Quinta, CA 92253	Anaheim, CA 92803-3520
Date:	
December 16, 2019	December 16, 2019


Mark Appropriately:

Independent/Sole Proprietor:	<input checked="" type="checkbox"/>
Corporation:	<input type="checkbox"/>
Partnership:	<input type="checkbox"/>
Other/Specify:	<input type="checkbox"/>

Social Security Number\* or Federal Identification Number\*

--	--

\*Or, initial below:

	I have completed a new IRS Form W-9 that will be submitted directly to AUHSD Accounting.
---	--

Telephone Number:

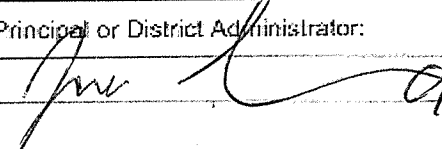
E-mail Address:

303-810-4587	mcmurray@colorado.edu
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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:

Signature: 	Date: 12/20/19
--	----------------

ANAHEIM UNION HIGH SCHOOL DISTRICT  
 501 N. Crescent Way—P.O. Box 3520  
 Anaheim, CA 92803-3520

**EDUCATIONAL CONSULTING AGREEMENT**

**THIS AGREEMENT** is made and entered into this:

16 <sup>th</sup>	day of	January	2020
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by and between

Curtis Richardson
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Independent Contractor, hereinafter referred to as "Consultant" and the Anaheim Union High School District, hereinafter referred to as "District."

**WHEREAS** the District is in need of special services and advice;

**WHEREAS** such services and advice are not available at no cost from public agencies;

and

**WHEREAS** Consultant is specially trained, experienced, and competent to provide the special services and advice required; and

**WHEREAS** such services are needed on a limited basis.

**NOW, THEREFORE**, the parties hereto agree as follows:

1. Services to be provided by Consultant:

Curtis Richardson, Southern CA School Band & Orchestra Association (SCSBOA) Honorary Life Member and retired music director from the Montebello Unified School District, will rehearse and conduct junior high school students participating in the Anaheim Union High School District (AUHSD) Junior High School Honor Band. Duties include: <ul style="list-style-type: none"> <li>- Select literature in conjunction with the Honor Band Manager.</li> <li>- Prepare and rehearse the AUHSD Junior High School Honor Band during rehearsals at Kennedy High School.</li> <li>- Conduct the AUHSD Junior High School Honor Band in concert on February 7, 2020, at the AUHSD Performing Arts Center at Kennedy High School.</li> </ul>
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Site/School:	District Instrumental Music Department	Funds (Cost Center):	LCFF (0009)
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2. List of Other Supportive Staff or Consultants:

No other support staff is required.
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3. Consultant shall commence providing services under this AGREEMENT on:

Date:	February 1, 2020
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and shall diligently perform as specified and complete performance by:

Date:	February 7, 2020
-------	------------------

Consultant shall perform said services as an independent contractor and not as an employee of the District. Consultant shall be under the control of the District as to the result to be accomplished and not as to the means or manner by which such result is to be accomplished.

4. District shall prepare and furnish the following information to Consultant, upon request, such information as is reasonably necessary to the performance of Consultant to this AGREEMENT:

No other information from the District is needed.
---

5. District shall pay Consultant the maximum amount of

\$500
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for services rendered

to # of people:	75 students	# hours per day:	3	# of days:	4
-----------------	-------------	------------------	---	------------	---

pursuant to this AGREEMENT. Payment shall be made 15 to 30 days after receipt of invoice. Consultant shall submit an invoice to District.

6. 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 Consultant. The notice shall be deemed given when received or no later than three (3) days after the day of mailing, whichever is sooner.

7. Consultant agrees to and shall hold harmless and indemnify District, its officers, agents, and employees from every claim or demand and every liability or loss, damage, or expense of any nature whatsoever, which may be incurred by reason of:

- a. Liability for damages for death or bodily injury to person, injury to property, or any other loss, damage, expense sustained by Consultant or any person, firm, or corporation employed by Consultant upon or in connection with the services called for in this AGREEMENT except for liability for damages referred to above which result from the sole negligence or willful misconduct of District, its officers, employees, or agents.

b. Any injury to or death of persons or damage to property, sustained by any persons, firm, or corporation, including the District, arising out of, or in any way connected with the services covered by this AGREEMENT, whether said injury or damage occurs either on or off school district property, except for liability for damages which result from the sole negligence or willful misconduct of the District, its officers, employees, or agents.

Consultant, at Consultant's expense, cost, and risk, shall defend any and all actions, suits, or other proceedings that may be brought or instituted against the District, its officers, agents, or employees on any such claim, demand, or liability and shall pay or satisfy any judgment/lawsuit reimbursement that may be rendered against the District, its officers, agents, or employees in any action suit, or other proceedings as a result thereof.

8. This AGREEMENT is not assignable without written consent of the parties hereto.
9. Consultant and assistants shall comply with all applicable federal, state, and local laws, rules, regulations, and ordinances, including Worker's Compensation.
10. Consultant, if an employee of another public agency, certifies that Consultant shall 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 the AGREEMENT.
11. The following is a brief description of what will be achieved by Consultant as a result of this AGREEMENT:

The guest conductor will provide students who participate in the AUHSD Junior High School Honor Band, the experience of being rehearsed and conducted by a professional orchestra and wind band director. Students will learn about the performance expectations for professional musicians, and they will experience music making on an exceptional level as they are taught by the Consultant.

12. What are the technical reasons Consultant is being hired as an Independent Contractor rather than an employee?

The Consultant is a distinguished educator and professional conductor whose interpretation and dynamic attention to musical detail offer audiences a truly exciting listening experience. The consultant has professional performance experience in most major genres of music.

List any technical support that will need to be supplied by District:

No technical support is needed.

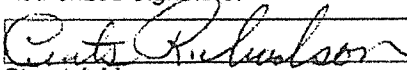
**COMMON-LAW FACTORS**  
**(IRS Revenue Rule 87-41)**

Mark all items that are true for the intended Consultant (if completing on-line, double click the box to mark):

- No Instructions:** The consultant will not be required to follow explicit instructions to accomplish the job.
- No Training:** The consultant will not receive training provided by the employer. The consultant will use independent methods to accomplish the work.
- Work Not Essential to the Employer:** The employer's success or continuation does not depend on the services of the consultant.
- Right to Hire Others:** The consultant is being hired to provide a result and will have the right to hire others for actual work, unless otherwise noted.
- Control of Assistants:** Assistants hired at consultant's discretion; consultant responsible for hiring, supervising, paying of assistants.
- Not a Continuing Relationship:** If frequent, will be at irregular intervals, on call, or whenever work is available.
- Own Work Hours:** Consultant will establish work hours for the job.
- Time to Pursue Other Work:** Since specific hours are not required, consultant may work for other employers simultaneously, unless otherwise noted.
- Job Location:** Consultant controls job location, under district discretion, whether on employer's site or not.
- Order of Work:** Consultant, rather than employer, determines order or sequence of steps in performance of work.
- No Interim Reports:** Only specific pre-determined reports defined in the consulting agreement.
- Basis of Payment:** Consultant paid for services rendered, if applicable (see Agreement #4); total compensation set in advance of starting the job.
- Business Expenses:** Consultant is responsible for incidental or special business expenses.
- Tools and Equipment:** Consultant furnishes the identified tools and equipment needed for the job.
- Significant Investment:** Consultant can perform services without using the employer's facilities. Consultant's investment in own trade is real, essential, and adequate.
- Possible Profit or Loss:** Consultant does these (check valid items):
  - Hires, directs, pays assistants
  - Has equipment, facilities
  - Has a continuing and recurring liability
  - Performs specific jobs for prices agreed-upon in advance
  - Lists services in Business Directory
  - Other (explain)
- Work for Multiple Employers:** Consultant may perform services for more than one employer simultaneously, unless otherwise noted.
- Services Available to the General Public** (check valid items):
  - Maintains an office
  - Business license
  - Business signs
  - Advertises services
  - Lists services in Business Directory
  - Other (explain)
- Limited Right to Discharge:** Consultant not subject to termination as long as contract specifications are met, unless otherwise noted (see Agreement #5 and #11).
- No Compensation for Non-Completion:** Responsible for satisfactory completion of job; no compensation for non-completion.



IN WITNESS WHEREOF, the parties hereto have caused this AGREEMENT to be executed:

<b>CONSULTANT:</b>		<b>DISTRICT:</b>	
Typed Name of consultant (same as page 1):			
Curtis Richardson		Anaheim Union High School District	
Typed Name/Title of Authorized Signatory:		Typed Name of Assistant Superintendent:	
Curtis Richardson		Dr. Jaron Fried	
Authorized Signature:		Signature of Assistant Superintendent:	
			
Street Address:		Street Address:	
28 Bluebell		501 Crescent Way, P.O. Box 3520	
City, State, Zip Code		City, State, Zip Code	
Lake Forest, California 92630		Anaheim, CA 92803-3520	
Date:		Date:	
December 16, 2019		December 16, 2019	


Mark Appropriately:

Independent/Sole Proprietor:	<input checked="" type="checkbox"/>
Corporation:	<input type="checkbox"/>
Partnership:	<input type="checkbox"/>
Other/Specify:	<input type="checkbox"/>

Social Security Number\* or Federal Identification Number\*

--	--

\*Or, initial below:

	I have completed a new IRS Form W-9 that will be submitted directly to AUHSD Accounting.
---	--

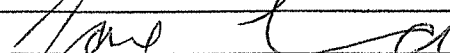
Telephone Number: E-mail Address:

626-786-0385	crichardson@scsboa.org
--------------	------------------------

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:

Signature: 	Date: 12-19-19
--	----------------

Memorandum of Understanding Between  
Anaheim Union High School District  
And  
ABC Unified School District  
2019-2020

It is hereby agreed by and between the Anaheim Union High School District (hereinafter referred to as the "Provider District") and the ABC Unified School District (hereafter referred to as the "Sending District,") and collectively referred to herein as the "Parties," mutually agree as follows:

1. Basis of Agreement

Pursuant to the authority established in Education Code Sections 56195, 56195.1, 56195.3 and 56195.5, Provider District may provide for the education of individual pupils in special education programs who reside in other districts or counties. The Provider District operates the Regional and Specialized Programs to provide special education programs and services to individuals with exceptional needs requiring intensive educational services, including a regional deaf and hard of hearing program.

2. Term of Agreement

This Agreement is effective for the period beginning August 7, 2019, and ending June 30, 2020.

3. Acknowledgment of Special Education Funding Formula

It is acknowledged that, in accordance with Part 30 of the Education Code, Chapter 7.2, Section 56836 et seq., the California State funding formula for special education programs, services and administration generates an entitlement based on the average daily attendance of pupils in the local education agencies that comprise a Special Education Local Plan Area (SELPA).

4. Scope of Program and Referral Process to GASELPA

The Provider District shall conduct special education programs and services for those eligible pupils of the Sending District referred by their Individualized Education Program (IEP) Teams when it is jointly determined by the Sending District and the Provider District that the pupil's educational needs as specified in the pupil's IEP can be appropriately met by the programs and services operated by the Provider District. Prior to offering placement in any Provider District Program, the Sending District shall contact the appropriate Provider District Program Specialist and/or Provider District Director to discuss a possible referral and the appropriateness of the Provider District Program placement. If the referral seems appropriate, the Sending District shall obtain from the parent authorization to release information to the Provider District staff and submit a Provider District referral

packet to the appropriate Provider District Director as well as schedule a visitation with the parent. Provider District referral packets can be obtained by contacting the Provider District Director and/or Program Specialists of the Provider District where the Program is located.

Upon review of the referral packet and site visit by parent, the Provider District Program Specialist and/or representative will coordinate an IEP team meeting for purposes of discussing possible placement in a Provider District Program. Provider District shall maintain and provide special education programs for Sending District pupils during the 2019-2020 school year. Class size ranges and student-adult ratios shall be maintained in a manner which allows Provider District to meet the programmatic, health and safety needs of the pupils.

#### 5. Responsibility of School District of Residence

The Sending District and Provider District acknowledge that the Sending District, as the pupil's district of residence, maintains primary responsibility as the local education agency (LEA) to ensure the pupil receives a free appropriate public education. In the event a pupil participating in a Provider District Program moves out of the Sending District, the Sending District shall immediately provide the Provider District written notice of the pupil's change in residence, including the new school district of residence, if known. Similarly, the Provider District shall immediately notify Sending District in the event a parent reports a change in residence, including the new school district of residence, if known.

#### 6. Annual and Triennial Reviews

The Provider District shall be notified of annual reviews scheduled for its pupils participating in a Provider District Program and may provide a representative who will participate in the development of the annual IEP. For initial placement, triennial review, recommendation for home instruction, or a change in eligibility or services specified on the current IEP, a Sending District representative who is authorized to approve or disapprove the allocation of specified Sending District resources necessary for the implementation of the pupil's IEP shall attend the IEP team meeting. For all other pupils enrolled in a Provider District Program, the Sending District agrees to provide a general education teacher at IEP team meetings unless otherwise waived in writing by pupil's parent in accordance with the IDEA and State law. Subject to approval by the pupil's parents, the general education teacher and/or other IEP team participants may use alternative means of meeting participation, such as video conferences and conference calls.

Progress reports relating to goals and objectives in a pupil's IEP shall be sent by the Provider District to parents per the pupil's IEP schedule for progress reporting and to the Director of Special Education of the Sending District upon request. When requested by Sending District or parent, an updated report shall be provided if there is no current progress report whenever a pupil is scheduled for an IEP review or when pupil's enrollment in Provider District Program is terminated.

#### 7. Assessments/Independent Educational Evaluations

In the event a request is made for an Independent Educational Evaluation (IEE), Provider District and/or District Provider school site shall immediately forward such request to the Sending District, in collaboration with the Provider District, shall determine how to respond to the request for an IEE. If the Sending District receives a request for assessment or IEE for a

student referred to or enrolled in a Provider District Program, the Sending District shall immediately notify Provider District of the request and collaborate with Provider District as to how to respond. Provider and/or Sending District may also schedule an IEP team meeting to further discuss the requested IEE or assessment.

The Sending District is responsible for all matters related to the IEE including but not limited to the ultimate decision whether or not to grant the IEE, whether or not to file for a Due Process Hearing or other legal proceeding, and all costs related obtaining and conducting the IEE. The Provider District and Provider District school site are not responsible for any costs or legal proceeding such as a Due Process hearing and/or Attorney Fees related to the IEE.

#### 8. Pupil Count

A count shall be taken of the number of pupils enrolled in GASELPA's Special Schools Program as of the first day of each calendar month, August through June. A pupil shall be counted as "enrolled" in a Provider District Program on the first day of attendance in the program or fourteen (14) days after the IEP team has met and an approved IEP has been executed for the pupil's educational placement in a Provider District Program, whichever occurs sooner. Pupils continuing in a Provider District Program from the previous school year shall be counted as "enrolled" on the first school day in September unless written notification of withdrawal is received from either the parent or Sending District. If a continuing pupil has not attended school by the eleventh (11th) day of the first school month, Provider District shall notify the Sending District and a determination shall be made regarding continuing enrollment. In the event either Provider District or Sending District are informed that a pupil has been withdrawn by the parent from a Provider District Program, each agency shall immediately notify the other of such withdrawal. Any pupil withdrawn by the parent from a Provider District Program is no longer counted as "enrolled" or considered a continuing pupil for the following school year.

#### 9. Definitions

a. "Provider District Programs" are the special education classes and support services operated by Provider District for severely disabled and medically fragile pupils, pupils with low incidence disabilities, pupils with autism spectrum disorders, pupils with emotional disturbances and other eligible pupils.

b. "Special Education Program Income" shall be defined as the sum of all State and Federal funds generated by or on behalf of pupils transferred to regional programs operated by Provider District Programs under this Agreement.

c. "Special Education Program Expenditures" shall include Direct Costs, Direct Support Costs and Indirect Cost of Provider District Programs.

d. "Average Cost Per Pupil" shall refer to the Special Education Program Expenditures attributable to the program less Special Education Program Income divided by the average number of pupils enrolled during the year.

e. "Average Number of Pupils" shall refer to the total of the number of pupils counted on the first school day of each calendar month divided by the number of calendar months in the period specified.

#### 10. Funding

In consideration of the enrollment of pupils in special education programs conducted by Provider District, the Sending District and/or Sending District SELPA transferring pupils to the regional programs operated by Provider District agree to pay the Provider District the costs of services based on the schedule attached hereto as Exhibit A.

a. Special Circumstance Assistant (SCA). The Sending District, as specified in its SELPA's Local Plan, shall be responsible for the full cost of additional personnel required for the benefit of and specified in the IEP for individual pupils who are residents of the Sending District.

#### 11. Home Instruction

When a pupil is absent from school for more than ten (10) consecutive school days as a result of a medical condition and is expected to have an extended health related absence, the pupil's IEP team shall review the IEP and determine appropriate educational services. A Sending District representative who is authorized by the Sending District's Director of Special Education to approve or disapprove the allocation of specified Sending District resources necessary for the implementation of the pupil's IEP shall participate in the IEP team meeting when considering a placement for home or hospital instruction. When recommending placement for home or hospital instruction, the IEP team shall consider documentation from the pupil's treating physician indicating the pupil's condition, verifying that the condition prevents the pupil from attending school and providing a projected date for the pupil's return to school. Any in-home instruction, including other related services, shall be provided by the Sending District or as otherwise agreed to by Provider District and the Sending District. In the event the pupil is hospitalized in a facility located outside of the Sending District, it is the Sending District's responsibility to inform the parent that instruction will be provided in accordance with Education Code section 48207 and 48208. In either circumstance, it may be necessary to exit the pupil from Provider District Program in order for the Sending District to provide the necessary in-home instruction or for the pupil to receive hospital instruction. In the event the Provider District and the Sending District agree that the Provider District will provide in-home or hospital instruction to the pupil, the Provider District shall separately bill the Sending District for such services.

#### 12. Transportation

Sending Districts transporting pupils to a Provider District Program shall ensure that buses arrive at the school site with sufficient time to unload students prior to the beginning of the instructional day and to load them at the end of the instructional day. Delays requiring either overtime supervision or causing portions of the instructional program to be missed and subsequently made up may result in charges to the Sending District for additional costs incurred by the Provider District related to such delays.

#### 13. Due Process and Complaints

Provider District and Sending District agree to collaborate and fully cooperate in any due process proceeding involving a pupil currently attending or formerly enrolled in a Provider District

Program, including resolution sessions, mediations and hearings, as well as coordinating witness availability and producing documents regarding the pupil.

In the event Provider District is named as the sole LEA in a due process complaint, Provider District and Sending District agree that Sending District, as the pupil's school district of residence, is a necessary party to the due process proceedings.

a. Provider District and Sending District shall also fully participate in the investigation and provision of documentation related to any complaint filed with the State of California, the Office for Civil Rights, or any other State and/or federal governmental body or agency.

14. Quarterly Billing

The Provider District shall bill the Sending District quarterly invoices based on the estimated costs on Exhibit A.

15. Final Accounting

The final invoice will include the appropriate documentation supporting the Provider District expenditures and revenues for the Provider District Program. Final invoice will be sent to the Sending District by October 15<sup>th</sup> of the following fiscal year.

16. Projected Enrollment/Facilities and Staffing Needs

In order to assist the Provider District in planning for both facilities and staffing needs for its programs, each Sending District shall submit to, in writing, on or before February 15 of each year, the projected number of pupils expected to be transferred to the Provider District programs for special education and support services in the following school year. Absent a projection, the number of Sending District pupils reported in the current year December 1 Federal Pupil Count shall be used for facilities, staffing and budget planning by the Provider District for the following school year.

17. Notices

All notices to be given pursuant to this Agreement, by either party to the other, shall be in writing and (a) delivered in person; (b) deposited in the United States Mail duly certified or registered, return receipt requested with postage prepaid; or (c) sent by Federal Express or other similar overnight delivery service. Notice is deemed to have been duly given and received upon (a) personal delivery; (b) as of the third business day after deposit in the United States Mail; or (c) the immediately succeeding business day after deposit with an overnight delivery service. Notices hereunder shall be provided to the following addresses, and such addresses may be changed by providing written notice in accordance with this Section:

Provider District:

School District: Anaheim Union High School District  
Address: 501 N. Crescent Way  
City: Anaheim, CA 92801

Attn: Celeste Krueger  
Title: Director, Special Youth Services  
Telephone: 714-999-3528  
Fax: 714-999-0622

Sending District

School District: ABC Unified School District  
Address: 16700 Norwalk Blvd.  
City: Cerritos, CA 90703  
Attn: Roshelle Chavez  
Title: Director of Pupil Support Services  
Telephone: 562-926-5566 ext. 21156  
Fax: 562-926-5627

18. No Waiver

The failure of the Provider District in any one or more instances to insist upon strict performance of any of the terms of this Agreement or to exercise any option herein conferred shall not be construed as a waiver or relinquishment to any extent of the right to assert or rely upon such terms or option on any future occasion.

19. Hold Harmless

To the extent permitted by law, and except for the acts or omissions of employees, agents and officers of the Sending District, Provider District agrees to hold harmless, indemnify and defend the Sending District and its governing board, officers, agents and employees from all claims, demands, liabilities, losses, damages, or expenses of any nature whatsoever arising from or connected with the Provider District's performance of services during the term of this Agreement. To the extent permitted by law, and except for the acts or omissions of employees, agents and officers of the Provider District, the Sending District agrees to hold harmless, indemnify and defend Provider District and its governing board, officers, agents and employees from all claims, demands, liabilities, losses, damages, or expenses of any nature whatsoever arising from or connected with the Provider District's performance of services during the term of this Agreement.

20. Complete Agreement

This Agreement is the complete Agreement of the Parties. Any amendments hereto shall be in writing and shall be dated and executed by both Parties.

21. Applicable Law

This Agreement is governed by California state and federal law, and shall be interpreted as if jointly drafted by the Parties to this Agreement.

22. Counterparts

This Agreement may be signed in counterparts. A copy or original of this document with all signature pages appended together shall be deemed a fully executed Agreement. Facsimile signatures shall be deemed as binding as original signatures.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed.

APPROVED BY:

Anaheim Union High School District  
Provider District

By: \_\_\_\_\_  
Authorized Agent Signature

Jaron Fried, Asst. Superintendent-Education  
Name/Title

\_\_\_\_\_  
Date

Date Approved by Provider  
Sender  
District Board: \_\_\_\_\_

ABC Unified School District  
Sender District

By:   
Authorized Agent Signature

Toan-Nguyen, Chief Financial Officer  
Name/Title

11/20/19  
Date

Date Approved by  
District Board: 6/18/19

cc: SELPA



ANAHEIM UNION HIGH SCHOOL DISTRICT  
SPECIAL YOUTH SERVICES  
501 CRESCENT WAY P.O. BOX 3520  
ANAHEIM, CA 92803

EXHIBIT PP

TRANSPORTATION AGREEMENT

This is to certify that parent of student (225) agrees to the following method of transportation during the regular school year 2019-2020:

Parents will provide student transportation from their home to and from Rossier Park School, 7100 Knott Ave., Buena Park, California, 90620 and will be reimbursed at the rate of 0.58¢ per mile for a total of 28.04 miles round trip daily for up to 157 days during 2019-2020 school year not to exceed 158 days beginning October 02, 2019, through June 12, 2020. The maximum amount approved is as follows:

$$.58 \text{ cents per mile} \times 28.04 \text{ mile round trip} = \$16.26 \times 158 \text{ days} = \$2,569.08$$

Invoicing to the District is required monthly, listing date of transporting student to and from Rossier Park School and verified by attendance records.

During the entire term of this agreement, and any extension or modification thereof, Parents shall keep in effect a policy or policies of liability insurance, including coverage on owned and non-owned automobiles, of at least \$100,000.00 for each person, and \$300,000.00 for each accident or occurrence for all damages arising out of deaths, bodily injury, sickness or diseases from any one accident or occurrence, and \$25,000.00 for all damages arising out of injury to or destruction of property for each accident or occurrence. Parents agree to provide a copy of their insurance policy to the District prior to transporting student. Parents agree to indemnify and hold district harmless for any act of family in providing said transportation.

The following person is authorized to transport student from their residence to Rossier Park School and back home: Parent

Parent Signature: Signature on original Date: \_\_\_\_\_

Parent Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Celeste Krueger, Director: \_\_\_\_\_ Date: \_\_\_\_\_  
Special Youth Services

Board Approved: 12/12/2019  
Date

ANAHEIM UNION HIGH SCHOOL DISTRICT  
SPECIAL YOUTH SERVICES  
501 CRESCENT WAY P.O. BOX 3520  
ANAHEIM, CA 92803

EXHIBIT QQ

TRANSPORTATION AGREEMENT

This is to certify that parent of student (225) agrees to the following method of transportation during the extended school year 2019:

Parents will provide student transportation from their home to and from Rossier Park School located at 7100 Knott Ave., Buena Park, California, 90620 and will be reimbursed at the rate of 0.58¢ per mile for a total of 28.04 miles daily for up to 7 days during 2019-2020 school year beginning June 22, 2020 through June 30, 2020 not to exceed 7 days for Extended School Year 2020. The maximum amount approved is as follows:

$$.58 \text{ cents per mile} \times 28.04 \text{ mile round trip} = \$16.26 \times 7 \text{ days} = \$113.82$$

Invoicing to the District is required monthly, listing date of transporting student to and from Rossier Park School and verified by attendance records.

During the entire term of this agreement, and any extension or modification thereof, Parents shall keep in effect a policy or policies of liability insurance, including coverage on owned and non-owned automobiles, of at least \$100,000.00 for each person, and \$300,000.00 for each accident or occurrence for all damages arising out of deaths, bodily injury, sickness or diseases from any one accident of occurrence, and \$25,000.00 for all damages arising out of injury to or destruction of property for each accident or occurrence. Parents agree to provide a copy of their insurance policy to the District prior to transporting student. Parents agree to indemnify and hold district harmless for any act of family in providing said transportation.

The following person is authorized to transport student from their home to Rossier Park School and back home: Parent

Parent Signature: Signature on original Date: \_\_\_\_\_  
Parent

Parent Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Celeste Krueger, Director: \_\_\_\_\_ Date: \_\_\_\_\_  
Special Youth Services

Board Approved: 12/12/2019  
Date

## Instructional Materials Submitted for Display

**Thursday, January 16, 2020**

January 17, 2020-February 6, 2020

Curriculum	Basic/ Suppl.	Course Name (Number)	Grade	Title	Publisher
World Language	Basic	Korean (#TBD)	7-12	<i>KECOS Korean Online Course Level</i>	ikeneducate.org
World Language	Suppl.	Summer Language Academy (#TBD)	7-11	<i>Voces Sin Fronteras: Our stories Our Truth</i>	Shout Mouse Press, Inc.

Field Trip Report

Board of Trustees

January 16, 2020

1. RATIFICATION: Cypress High School: Speech and Debate (8 students-3 male, 5 female)  
 Adviser/Lead Chaperone: Seana Brief (female)  
 Chaperone: Steve Bingham (male)  
  
 To: Holiday Inn, Carlsbad, CA  
 Dates: December 13, 2019 to December 15, 2019  
 Purpose: La Costa Canyon Winter Classic Tournament  
 Expenses: Parent/Student-registration, transportation, accommodations  
 Site Funds-meals, substitutes  
  
 Number of school days missed for this trip: 1  
 Number of school days missed previously: 0  
 Total number of days missed by this group: 1
  
2. Loara High School: JROTC (39 students-23 male,16 female)  
 Adviser/Lead Chaperone: Rodney Rundblade (male)  
 Chaperones: Jesus Munoz (male), Jeff Delp (male), Areli Sotelo (female), and Jenny Fernandez-McKee (female)  
  
 To: Irvine Ranch Outdoor Education Center, Orange, CA  
 Dates: February 21, 2020 to February 24, 2020  
 Purpose: JROTC Leadership Camp  
 Expenses: Parent/Student-registration  
 JROTC-meals, transportation, accommodations  
  
 Number of school days missed for this trip: 1  
 Number of school days missed previously: 0  
 Total number of days missed by this group: 1
  
3. Loara High School: Theatre (5 students-2 male, 3 female)  
 Adviser/Lead Chaperone: Vanessa Montgomery (female)  
 Chaperone: Page Montgomery (male)  
  
 To: Upland High School, Upland, CA  
 Dates: April 8, 2020 to April 11, 2020  
 Purpose: California State Thespian Festival  
 Expenses: ASB/Club Fundraisers-registration, accommodations  
 Parent/Student-meals  
 Site Funds-transportation, substitutes  
  
 Number of school days missed for this trip: 2  
 Number of school days missed previously: 0  
 Total number of days missed by this group: 2

Field Trip Report

Board of Trustees

January 16, 2020

4. Oxford Academy: Baseball (12 male students)  
Adviser/Lead Chaperone: Cory Williams (male)  
Chaperone: Casey Williams (male)  
  
To: Oxford Academy (MPR)  
Dates: January 24, 2020 to January 25, 2020  
Purpose: Team building, bonding, and goal setting for the season  
Expenses: Parent/Student-meals, transportation  
  
Number of school days missed for this trip: 0  
Number of school days missed previously: 0  
Total number of days missed by this group: 0
  
5. Oxford Academy: Science Department (3 students-1 male, 2 female)  
Adviser/Lead Chaperone: Clay Elliott (male)  
Chaperone: Kelli Elliott (female)  
  
To: Ocean Institute, Dana Point, CA  
Dates: February 28, 2020 to March 1, 2020  
Purpose: International Youth Summit on Plastic Pollution  
Expenses: Parent/Student-transportation  
Site Funds-meals, accommodations, substitutes  
  
Number of school days missed for this trip: 1  
Number of school days missed previously: 0  
Total number of days missed by this group: 1
  
6. Oxford Academy: Counseling (30 students-15 male, 15 female)  
Adviser/Lead Chaperone: Ron Hoshi (male)  
Chaperones: David Alcala (male), Victoria Mellgren (female), Diane Kuramoto (female),  
and LaMonica Bryson (female)  
  
To: West Coast College Tour  
Dates: March 20, 2020 to March 26, 2020  
Purpose: Visit College Campuses  
Expenses: Parent/Student-meals, transportation, accommodations  
  
Number of school days missed for this trip: 1  
Number of school days missed previously: 0  
Total number of days missed by this group: 1

Field Trip Report

Board of Trustees

January 16, 2020

7. Savanna High School: Global Leadership and Language Academy (GLLA)  
(32 students-10 male, 22 female)  
Adviser/Lead Chaperone: Claudia Ruiz-Flores (female)  
Chaperones: Aracely Portillo (female), Marcela Macedo (female), Piedad Mendez (female), Brian Cortes (male) and Juan Villa (male)

To: San Diego, CA  
Dates: February 7, 2020 to February 8, 2020  
Purpose: College Visits  
Expenses: Parent/Student-meals, accommodations  
Site Funds-transportation, substitutes

Number of school days missed for this trip: 1  
Number of school days missed previously: 0  
Total number of days missed by this group: 1

8. Savanna High School: Global Leadership and Language Academy (GLLA)  
(12 students-3 male, 9 female)  
Adviser/Lead Chaperone: Juan Villa (male)  
Chaperones: Claudia Ruiz-Flores (female) and Gabriela Moreno (female)

To: Spain  
Dates: March 18, 2020 to March 28, 2020  
Purpose: Tour of Spain  
Expenses: Parent/Student-registration, meals, transportation, accommodations, substitutes

Number of school days missed for this trip: 2  
Number of school days missed previously: 0  
Total number of days missed by this group: 2

9. Savanna High School: Band (46 students-31 male, 15 female)  
Adviser/Lead Chaperone: Fernando Penalzoa (male)  
Chaperones: Dion Thomas (male), Ruben Arias (male), Jose Torres (male), Laura Jennings (female), Magdalena Holguin (female), Edith Ruiz (female), Ellen Nguyen (female), and Rebecca Abarca (female)

To: New York, NY  
Dates: April 16, 2020 to April 19, 2020  
Purpose: Festival at Carnegie Hall  
Expenses: Booster Club-registration, transportation, accommodations, substitutes  
Parent/Student-registration, meals

Number of school days missed for this trip: 2  
Number of school days missed previously: 0  
Total number of days missed by this group: 2

Field Trip Report

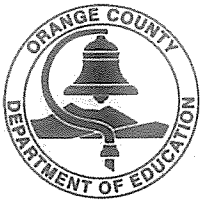
Board of Trustees

January 16, 2020

- 10. Western High School: JROTC (25 students-20 male, 5 female)  
Adviser/Lead Chaperone: Jerry Pearce (male)  
Chaperones: Daniel Gastelum (male), Jaime Infante (male) and Marie Christie (female)

To: Irvine Ranch Outdoor Education Center, Orange, CA  
Dates: February 21, 2020 to February 24, 2020  
Purpose: JROTC Leadership Camp  
Expenses: Parent/Student-registration  
JROTC-meals, transportation, accommodations

Number of school days missed for this trip: 1  
Number of school days missed previously: 0  
Total number of days missed by this group: 1



**Williams Settlement Legislation  
Quarterly Report of Uniform Complaints  
2019-20**

**District:** Anaheim Union High School District

**District Contact:** Brad Jackson

**Title:** Assistant Superintendent, Human Resources

- Quarter #1      July 1 – September 30, 2019      **Report due by October 25, 2019**
- Quarter #2      October 1 – December 31, 2019      **Report due by January 31, 2020**
- Quarter #3      January 1 – March 31, 2020      **Report due by April 24, 2020**
- Quarter #4      April 1 – June 30, 2020      **Report due by July 31, 2020**

**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	0		
Teacher Vacancies or Missassignments	0		
Facility Conditions	0		
TOTALS	0		

**Name of Superintendent:** Michael B. Masuda

**Signature of Superintendent:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Please submit to:**

Alicia Gonzalez, Sr. Administrative Assistant  
Orange County Department of Education  
200 Kalmus Drive, B-1009  
P.O. Box 9050, Costa Mesa, CA 92628-9050



**ANAHEIM UNION HIGH SCHOOL DISTRICT  
CALIFORNIA SCHOOL EMPLOYEE ASSOCIATION (CSEA)  
2018/2019 SALARY SCHEDULE**

Effective 7/1/18 - BOT Approved on 5/7/19 - REVISED 1/16/20

Salary Range	Position Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	Monthly Hourly
41	CAMPUS SAFETY AIDE	2803.00 15.91	2915.00 16.56	3038.00 17.26	3155.00 17.91	3280.00 18.64	3415.00 19.40	3480.00 19.78	3551.00 20.17	3622.00 20.57	3694.00 20.98	Monthly Hourly
43	INSTR ASSISTANT INSTR ASSISTANT-SPECIALIZED ACADEMIC INSTR OFFICE ASSISTANT PUBLIC INFORMATION ASSISTANT	2,942.00 16.72	3,066.00 17.42	3,191.00 18.13	3,315.00 18.83	3,448.00 19.59	3,591.00 20.40	3,659.00 20.80	3,728.00 21.18	3,804.00 21.61	3,881.00 22.04	Monthly Hourly
47	COMPUTER LAB ASSISTANT INSTR ASST-BILINGUAL (SPANISH) INSTR ASST-BILINGUAL (VIETNAMESE) INSTR ASST-BILINGUAL (KOREAN) INSTR ASST-BILINGUAL (ARABIC) INSTR ASST-BILINGUAL (ROMANIAN) INSTR ASST-SPEC ACADEMIC INSTRUCTION-BIL INSTR ASST - STUDENT/PARENT LIAISON-BIL OFFICE ASSISTANT-BILINGUAL SCHOOL COMMUNITY LIAISON	3,244.00 18.42	3,376.00 19.18	3,506.00 19.91	3,656.00 20.77	3,798.00 21.58	3,950.00 22.47	4,029.00 22.89	4,108.00 23.33	4,195.00 23.83	4,271.00 24.29	Monthly Hourly
49		3,412.00 19.38	3,550.00 20.17	3,683.00 20.92	3,836.00 21.79	3,992.00 22.68	4,152.00 23.61	4,229.00 24.03	4,319.00 24.56	4,402.00 25.01	4,486.00 25.50	Monthly Hourly
51	CHILD WELFARE & ATTENDANCE LIAISON DISTRICT RECEPTIONIST FACILITIES PLANNING ASSISTANT HEALTH SERVICES TECHNICIAN I INSTR ASST - ADULT TRANSITION INSTR ASST - BEHAVIORAL SUPPORT INSTR ASST - MATHEMATICS INSTR ASST - MED FRAGILE/ORTHO IMPAIRED INSTR ASST - SPECIAL ABILITIES INSTR ASST - SPEC (D/HH or VI) LANGUAGE TESTING ASSISTANT PUBLICATIONS TECHNICIAN SCHOOL LIBRARY/MEDIA TECHNICIAN SECRETARY - ATTENDANCE SECRETARY - PROGRAM SUPPORT SECRETARY - REGISTRAR/RECORDS SECRETARY - SCHOOL SUPPORT WORKABILITY PLACEMENT ASSISTANT	3,581.00 20.34	3,720.00 21.16	3,877.00 22.02	4,027.00 22.88	4,191.00 23.82	4,355.00 24.76	4,439.00 25.22	4,536.00 25.76	4,620.00 26.26	4,720.00 26.82	Monthly Hourly
53	SECRETARY-BILING/ATTENDANCE SECRETARY-BILING/PROGRAM SUPPORT SECRETARY-BILING/REGISTRAR-RECORDS SECRETARY-BILING/SCHOOL SUPPORT TRANSLATOR	3,764.00 21.38	3,907.00 22.20	4,064.00 23.09	4,227.00 3.00	4,400.00 25.00	4,577.00 26.00	4,663.00 26.51	4,759.00 27.05	4,850.00 27.56	4,950.00 28.14	Monthly Hourly

EXHIBIT UU

BOT 1

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
CALIFORNIA SCHOOL EMPLOYEE ASSOCIATION (CSEA)  
2018/2019 SALARY SCHEDULE**

Effective 7/1/18 - BOT Approved on 5/7/19 - REVISED 1/16/20

Salary Range	Position Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	
54		3867.00 21.98	4029.00 22.89	4191.00 23.82	4365.00 24.80	4538.00 25.77	4723.00 26.83	4815.00 27.38	4918.00 27.94	5015.00 28.51	5123.00 29.11	Monthly Hourly
55	ASB ACCOUNT TECHNICIAN BRAILLE TRANSCRIBER INFORMATION SYSTEMS TECHNICIAN JOB DEVELOPER / JOB COACH LICENSED VOCATIONAL NURSE SIGN LANGUAGE INTERPRETER	3,949.00 22.46	4,104.00 23.32	4,268.00 24.26	4,439.00 25.22	4,618.00 26.26	4,803.00 27.29	4,895.00 27.82	4,995.00 28.38	5,094.00 28.94	5,199.00 29.54	Monthly Hourly
56	FAMILY & COMMUNITY ENGAGEMENT SPECIALIST	4,051.00	4,206.00	4,376.00	4,550.00	4,733.00	4,921.00	5,020.00	5,122.00	5,224.00	5,330.00	Monthly
57	ACCOUNTING TECHNICIAN ADMINISTRATIVE ASSISTANT ATHLETIC TRAINER BENEFITS TECHNICIAN BUSINESS TECHNICIAN CREDENTIALS TECHNICIAN HUMAN RESOURCES TECHNICIAN PAYROLL TECHNICIAN RISK MANAGEMENT TECHNICIAN SPEECH LANGUAGE PATHOLOGY ASSISTANT	4,151.00 23.59	4,308.00 24.47	4,483.00 25.49	4,661.00 26.50	4,847.00 27.53	5,039.00 28.63	5,144.00 29.22	5,249.00 29.84	5,353.00 30.42	5,459.00 31.01	Monthly Hourly
59	ADMINISTRATIVE ASSISTANT BILINGUAL INFORMATION SYSTEMS SPECIALIST I LANGUAGE PROGRAM TECHNICIAN LEGAL ADMINISTRATIVE ASSISTANT SR ACCOUNTING TECHNICIAN SR BUDGET TECHNICIAN SR ADMINISTRATIVE ASSISTANT PROGRAM SUPPORT SR ADMINISTRATIVE ASSISTANT SCHOOL SUPPORT SR ADMINISTRATIVE PROCUREMENT ASSISTANT SR CREDENTIAL TECHNICIAN SR PAYROLL TECHNICIAN	4,352.00 24.74	4,528.00 25.74	4,705.00 26.74	4,894.00 27.81	5,091.00 28.93	5,295.00 30.08	5,400.00 30.69	5,509.00 31.30	5,619.00 31.94	5,728.00 32.55	Monthly Hourly
61	FOOD SERVICE TECHNICIAN SR ADMIN ASST SCHOOL SUPPORT / BILINGUAL SR ADMIN ASST PROGRAM SUPPORT / BILINGUAL	4,567.00 25.95	4,751.00 27.00	4,939.00 28.07	5,140.00 29.19	5,350.00 30.40	5,555.00 31.57	5,668.00 32.20	5,782.00 32.87	5,897.00 33.52	6,017.00 34.19	Monthly Hourly
62	ASSESSMENT/EVALUATION TECHNICIAN BENEFITS SPECIALIST PARENT INVOLVEMENT SPECIALIST WEBMASTER (4/1/18)	4,759.00 27.05	4,955.00 28.15	5,152.00 29.26	5,358.00 30.45	5,570.00 31.65	5,796.00 32.94	5,917.00 33.62	6,036.00 34.29	6,162.00 35.02	6,282.00 35.70	Monthly Hourly
63	BEHAVIOR INTERVENTION SPECIALIST BUYER FOOD SERVICE ACCOUNTING SPECIALIST	4,800.00 27.69	4,987.00 28.77	5,186.00 29.92	5,399.00 31.15	5,614.00 32.39	5,834.00 33.66	5,953.00 34.35	6,071.00 35.03	6,194.00 35.73	6,319.00 36.46	Monthly Hourly

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
CALIFORNIA SCHOOL EMPLOYEE ASSOCIATION (CSEA)  
2018/2019 SALARY SCHEDULE**

Effective 7/1/18 - BOT Approved on 5/7/19 - REVISED 1/16/20

Salary Range	Position Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	
65	ART DESIGNER	5,042.00 28.63	5,244.00 29.75	5,454.00 30.95	5,672.00 32.21	5,897.00 33.51	6,135.00 34.82	6,257.00 35.53	6,382.00 36.22	6,510.00 36.96	6,640.00 37.71	Monthly Hourly
66	PROCUREMENT CONTRACT SPECIALIST	5,180.00	5,387.00	5,603.00	5,827.00	6,060.00	6,302.00	6,430.00	6,558.00	6,688.00	6,821.00	Monthly
68	INFORMATION SYSTEMS ANALYST	5,457.00	5,674.00	5,903.00	6,139.00	6,385.00	6,640.00	6,773.00	6,908.00	7,046.00	7,186.00	Monthly
75	NETWORK ANALYST PROGRAMMER ANALYST	6,428.00 36.53	6,680.00 37.96	6,953.00 39.50	7,231.00 41.09	7,521.00 42.74	7,821.00 44.43	7,973.00 45.28	8,132.00 46.20	8,299.00 47.16	8,464.00 48.10	Monthly Hourly
76	SYSTEMS ADMINISTRATOR	6,755.00 38.38	7,019.00 39.89	7,299.00 41.47	7,590.00 43.12	7,891.00 44.83	8,212.00 46.65	8,372.00 47.57	8,543.00 48.53	8,718.00 49.53	8,891.00 50.51	Monthly Hourly

Unit members will be eligible for long service recognition (longevity) upon the completion of ten (10) years of service in the Anaheim Union High School District under the following plan:

Each longevity step stands on its own and is not cumulative nor compounded. Longevity: Percentages and flat rates stand alone. They are not added together or compounded.

Bilingual stipend and Nightwork differential: \$138.00

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
MANAGEMENT  
2019/2020 SALARY SCHEDULE**  
Effective 7/1/19 - BOT Approved on 1/16/20 - REVISED

Salary Range	Position Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	
1	** CATERING MANAGER	4281.00	4441.00	4616.00	4799.00	4980.00	5168.00	5277.00	5373.00	5484.00	5590.00	Monthly
2		4395.00	4555.00	4731.00	4911.00	5095.00	5283.00	5391.00	5488.00	5599.00	5705.00	Monthly
3		4488.00	4662.00	4839.00	5028.00	5224.00	5429.00	5534.00	5641.00	5752.00	5862.00	Monthly
4	COMMUNITY SCHOOLS COORDINATOR	4602.00	4776.00	4954.00	5141.00	5340.00	5544.00	5647.00	5755.00	5865.00	5977.00	Monthly
5	** FOOD PRODUCTION CENTER MANAGER ** FOOD SERVICE SITE MANAGER II	4701.00	4888.00	5075.00	5276.00	5479.00	5690.00	5805.00	5919.00	6034.00	6152.00	Monthly
6		4682.00	4864.00	5052.00	5253.00	5459.00	5668.00	5782.00	5896.00	6012.00	6130.00	Monthly
7	PERFORMING ARTS SUPERVISOR WAREHOUSE SUPERVISOR	4908.00	5098.00	5297.00	5512.00	5724.00	5946.00	6066.00	6184.00	6304.00	6428.00	Monthly
8	FACE COORDINATOR	5045.00	5237.00	5434.00	5646.00	5863.00	6081.00	6200.00	6321.00	6442.00	6566.00	Monthly
9	* ACCOUNTANT BUDGET ANALYST GARAGE SUPERVISOR MAINTENANCE FOREMAN	5144.00	5348.00	5559.00	5776.00	6005.00	6236.00	6359.00	6486.00	6612.00	6742.00	Monthly
11		5401.00	5612.00	5829.00	6061.00	6296.00	6544.00	6676.00	6806.00	6938.00	7077.00	Monthly
12	EMPLOYEE RELATIONS ANALYST GRAPHIC PRODUCTION MANAGER HUMAN RESOURCES ANALYST LANGUAGE ASSESSMENT CENTER SUPV	5533.00	5749.00	5973.00	6210.00	6454.00	6705.00	6841.00	6975.00	7111.00	7252.00	Monthly
13	* DISTRICT & COMMUNITY USE MANAGER	5665.00	5886.00	6117.00	6358.00	6609.00	6868.00	7002.00	7141.00	7283.00	7425.00	Monthly
14	FOOD SERVICE OPERATIONS SUPERVISOR * OPERATIONS SUPERVISOR TRANSPORTATION SUPERVISOR	5818.00	6045.00	6282.00	6530.00	6786.00	7054.00	7192.00	7334.00	7480.00	7626.00	Monthly
15		5971.00	6204.00	6448.00	6702.00	6967.00	7238.00	7381.00	7527.00	7676.00	7827.00	Monthly
16	PAYROLL SUPERVISOR	6123.00	6362.00	6613.00	6874.00	7146.00	7425.00	7570.00	7721.00	7872.00	8028.00	Monthly
17	* MAINTENANCE MANAGER	6286.00	6534.00	6791.00	7059.00	7337.00	7626.00	7776.00	7929.00	8085.00	8246.00	Monthly
18	* EDUCATION TECHNOLOGY SUPERVISOR	6451.00	6705.00	6970.00	7244.00	7531.00	7827.00	7982.00	8138.00	8299.00	8463.00	Monthly

BOT 4

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
MANAGEMENT**

**2019/2020 SALARY SCHEDULE**

Effective 7/1/19 - BOT Approved on 1/16/20 - REVISED

Salary Range	Position Title	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	
19	RISK MANAGER	6614.00	6877.00	7148.00	7429.00	7723.00	8028.00	8188.00	8347.00	8511.00	8680.00	Monthly
20		6730.00	6999.00	7277.00	7565.00	7867.00	8180.00	8342.00	8507.00	8675.00	8849.00	Monthly
21	ACCOUNTING MANAGER ENERGY MANAGER OCCUPATIONAL THERAPIST PROJECT MANAGER - FACILITIES & PLANNING	6847.00	7120.00	7405.00	7699.00	8010.00	8329.00	8497.00	8667.00	8840.00	9017.00	Monthly
24	*ASSISTANT DIRECTOR-FOOD SERVICE	7208.00	7497.00	7796.00	8107.00	8432.00	8769.00	8945.00	9124.00	9307.00	9492.00	Monthly
26	ASST DIRECTOR - MAINT & OPERATIONS NETWORK & PROGRAM MANAGER	7461.00	7760.00	8071.00	8393.00	8729.00	9077.00	9259.00	9444.00	9634.00	9826.00	Monthly

Each longevity step stands on its own and is not cumulative nor compounded. Longevity:

- 2% plus \$533 after ten (10) years of service with AUHSD
- 4% plus \$1585 additional after fifteen (15) years of service with AUHSD
- 7% plus \$2,918 additional after twenty (20) years of service with AUHSD
- 10% plus \$3,807 additional after twenty-five (25) years of service with AUHSD
- 12% plus \$3,807 additional after thirty (30) years of service with AUHSD

\* Overtime Exempt

\*\* Ten Month Employees

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
ADMINISTRATORS**

**2019/2020 SALARY SCHEDULE**

Effective 7/1/19 - BOT Approved on 1/16/20 - Revised

Salary Range	Position Title	SICK WORK DAYS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	Annually
21	JR HIGH ASSISTANT PRINCIPAL	11.0 198	104,925.00	108,079.00	111,241.00	114,397.00	117,555.00	120,712.00	Annually
22	SR HIGH ASSISTANT PRINCIPAL INSTRUCTIONAL ANALYST PROGRAM ADMINISTRATOR I	11.0 204	115,228.00	118,386.00	121,542.00	124,698.00	127,856.00	131,014.00	Annually
24	JR HIGH PRINCIPAL	11.5 214 *	123,389.00	126,549.00	129,705.00	132,856.00	136,019.00	139,182.00	Annually
25	SR HIGH PRINCIPAL COORDINATOR	14.4 224 *	135,004.00	138,160.00	141,321.00	144,479.00	147,637.00	150,797.00	Annually
28	PROGRAM ADMINISTRATOR II	14.4 224 *	121,727.00	124,885.00	128,040.00	131,195.00	134,358.00	137,514.00	Annually
30	NURSE PRACTITIONER AUTISM SPECIALIST/GASELPA PROGRAM SPECIALIST PROGRAM SPECIALIST/GASELPA REGIONAL NURSE	11.0 200	99,405.00	102,561.00	105,721.00	108,883.00	112,039.00	115,196.00	Annually
31	PSYCHOLOGIST BEHAVIOR SPECIALIST	11.0 198	99,405.00	102,561.00	105,721.00	108,883.00	112,039.00	115,196.00	Annually
32	ASST DIRECTOR-PLANNING/DESIGN/CONST	14.4 224 **	105,310.00	108,434.00	111,560.00	114,686.00	117,809.00	120,940.00	Annually
33	CONSTRUCTION SERVICES ADMINISTRATOR	14.4 224**	115,569.00	118,702.00	121,842.00	124,978.00	128,113.00	131,252.00	Annually
35	DIRECTOR (CERTIFICATED)	14.4 224 *	136,086.00	139,239.00	142,405.00	145,563.00	148,722.00	151,875.00	Annually
36	DIRECTOR OF RISK MANAGEMENT & INSURANCE DIRECTOR OF TRANSPORTATION	14.4 224 **	115,269.00	118,427.00	121,583.00	124,738.00	127,898.00	131,054.00	Annually
36B		14.4 224	120,403.00	123,560.00	126,717.00	129,873.00	133,033.00	136,187.00	Annually
37	DIRECTOR OF FOOD SERVICE DIRECTOR OF MAINTENANCE & OPERATIONS DIRECTOR OF PURCHASING & CENTRAL SERVICES PUBLIC INFORMATION MANAGER CONTROLLER DIRECTOR OF BUSINESS OPERATIONS	14.4 224 **	125,537.00	128,692.00	131,851.00	135,007.00	138,167.00	141,321.00	Annually
37B		14.4 224 **	130,812.00	133,966.00	137,082.00	140,285.00	143,445.00	146,598.00	Annually
38		14.4 224 **	136,086.00	139,239.00	142,405.00	145,563.00	148,722.00	151,875.00	Annually
39	DIRECTOR PLANNING/DESIGN/CONST	14.4 224 **	144,155.00	147,498.00	150,849.00	154,194.00	157,540.00	160,880.00	Annually

**ANAHEIM UNION HIGH SCHOOL DISTRICT  
ADMINISTRATORS**

**2019/2020 SALARY SCHEDULE**

Effective 7/1/19 - BOT Approved on 1/16/20 - Revised

Salary Range	Position Title	SICK DAYS	WORK DAYS	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	Annually
40	CHIEF TECHNOLOGY OFFICER EXECUTIVE DIRECTOR OF HUMAN RESOURCES	14.4	224 **	148,520.00	151,493.00	154,523.00	157,613.00	160,763.00	163,981.00	Annually

\*23 non-duty days excluded from work days  
\*\*excludes 23 vacation days and 14 paid holidays

Longevity -  
16th-20th year - \$4770  
21st-25th year - \$9541  
26th-30th year - \$14311  
31st year on - \$14311

Doctorate \$2327

Mileage Allowance:

\$200/month: Certificated Director, Senior High Principal, Coordinator, Public Information Manager  
\$175/month: Junior High Principal, Program Administrator II, Classified Director, Chief Technology Officer  
\$125/month: Senior High Assistant Principal, Psychologist, Program Specialist, Program Administrator I, Nurse Practitioner, Behavior Specialist  
\$75/month: Junior High Assistant Principal

Board of Trustees  
January 16, 2020

Page 1 of 8

**1. Leaves of Absence:**

Hirayama, Yuko without pay and without health benefits for childcare, from 10/6/19 through the end of the working day on 5/29/20.

**2. Employment:**

A. Teacher(s)/Probationary:

		<u>Column</u>	<u>Step</u>
Gonzalez, Ramon	1/6/20	3	1
Thorne, Taylor	8/5/19	3	2
Viramontes, Eduardo	1/6/20	3	4

B. Teacher(s)/Temporary:

		<u>Column</u>	<u>Step</u>
Garrett, Doug	1/13/20	3	1
Lopez, Ericka	1/7/20	4	4

C. Day-to-Day Substitute Teacher(s) with authorization to teach in subject areas where they have adequate preparation, effective as noted:

Castaneda, Ambar	1/8/20
Castellon Vasquez, Edras	12/5/19
Gregg, Heather	1/6/20
Hansen, Tyler	1/7/20
Kim, Andrew	12/6/19
Pezzollam, Megan	1/6/20
Rajamin, Ashely	12/6/19
Saletta, Ryan	12/10/19
Sanchez Avila, Arely	12/9/19
Simsuangco, Angela	1/6/20
Varela, Elizabeth	12/18/19
Wampler, Gary	12/3/19

D. Executive Director, Greater Anaheim Special Education Local Plan Area (GASELPA), extend employment agreement through June 30, 2023, as approved by the GASELPA Board. (GASELPA Funds)

Lavigne, Paul

**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 2019-20, effective as noted: (General Funds)

Belski, Brian	9/3/19
Ren, Xi	10/29/19



Human Resources Division, Certificated Personnel

Board of Trustees  
January 16, 2020

Page 2 of 8

- B. National Board for Professional Teaching Standards Stipend (NBPTS), to the following individual(s) for an earned National Board Certification stipend, effective January 6, 2020: (NBPTS Funds)

Chaudry, Amtul	\$2,327
Kile, Ryan	\$2,327
Meza, Susanne	\$2,327
Reed, Angela	\$2,327
Serrano, Guadalupe	\$2,327
Sosa, Kandyce	\$2,327

- C. LEAD Co-Instructor Stipend, for the term of the LEAD Program (fall 2018 through and including fall 2019), for the following individual(s), to be paid in an amount not to exceed \$4,500, per co-instructed semester. (General Funds)

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>
Gonzalez, Ramon	3 1	3 4	1/6/20
Pak, Emily	2 3	3 3	1/6/20
Shehadeh, Ahmad	2 2	3 2	1/6/20

5. **Pay adjustments for the following military instructors for the JROTC/NJROTC program unless otherwise noted by military contract, effective as noted:**

	<u>Salary</u>	<u>Effective</u>
Bryson, Johnny	\$7,629.38	10/1/19
Gastelum, Daniel	\$7,451.48	10/1/19
Granville, Clevester	\$6,680.48	10/1/19
Miles, Noel	\$7,253.88	10/1/19
Rundblade, Rodney	\$6,738.68	10/1/19

6. **Education Code/California Regulation Authorization:**

Approval to Teach Other Subject Areas, for the following teachers to teach out of their majors as authorized under their Standard Secondary, Single Subject, or Multiple Subject teaching credential based on the following Education Codes. The required units of coursework in the specific subject area have been met.

*Education Code 44258.3*

For academic assignments, holders of Credential other than emergency permits may be assigned to teach academic departmentalized classes in K-12 provided:

1. Local board to verify adequacy of subject knowledge.
2. Bargaining unit is notified of each assignment
3. Assignment is limited to district verifying adequacy.

Human Resources Division, Certificated Personnel

Board of Trustees  
January 16, 2020

Page 3 of 8

<b>Name</b>	<b>Subject</b>	<b>School</b>
Abril, Yvonne	Physics	Western
Bettendorf, Christie	Film	Kennedy
Chastain, Gregory	PE-1	Magnolia
Eusebio, Julie	Drama 1 & 2	Walker
Gray, Laura	ELD	Orangeview
Hemingway, Robert	Integrated Science 7	Dale
Mc Bride, Shawn	Integrated Science 8	Sycamore
Mc Jilton, Stephen	Earth Science	Western
Nelson, Ronald	English	Orangeview
Pascal, Christiopher	Earth Science	Kennedy
Ramirez, Gabriela	Spanish Speakers 1P	South
Sherman, Tyler	Earth Science	Magnolia
Sircable, Weston	Earth Science	Savanna
Thorne, Taylor	ELD	Magnolia
Trevett, David	World Hist/Geo H	Ball
Trevett, David	World Hist/Geo P	Ball
Villa, Juan	Teatro en Español	Savanna
Walsh, Leon	Statistics and Probability	Katella
Weber, John	Athletics	Cypress
Wilson, James	Human Anatomy/Phys	Loara

*Education Code 44258.7 (c) & (d)*

For electives and special assignments, teacher having a special skill or preparation outside of credential authorization may, with consent, be assigned to teach an elective course in the area of special skill. Assignment requires prior approval by a committee established by Board and Superintendent action.

<b>Name</b>	<b>Subject</b>	<b>School</b>
Alvarez, Jose	Athletics	Kennedy
Aza, Vicent	Health	Lexington
Band-Junior, Martin	Athletics	Western
Binder, Jonathan	Athletics	Savanna
Binford, Mary	ASB Leadership	Cypress
Brazil, Frank	PE – 2 Athletes	Katella
Chang, Dolly	Student Government	Walker
Chastain, Gregory	PE – 1	Magnolia
Choi, Christina	Student Government	Oxford
Chylinski, Paul	ASB Leadership	Loara
Chylinski, Paul	Yearbook	Loara
Cornelius, Jeff	Student Government	Lexington
Daddario, Sara	ASB Leadership	Savanna
Davidson, Daniel	Health	Western
Davis, Micheal	Song and Cheer	Savanna
Dayton, Lorena	ASB Leadership	Magnolia
Dull, Kevin	PE – Athletes	Cypress
Feldman, Richard	PE – Athletes	Cypress
Fleshman, Sean	TV Studio Prod	Orangeview
Foy, Joy	Theory/Knowledge	Kennedy
Freeman, Alan	Esntls of Tech	Walker
Freeman, Kevin	CTE	Loara

Human Resources Division, Certificated Personnel

Board of Trustees  
January 16, 2020

Page 4 of 8

Garcia, Bresy	PE – Marching Band	Anaheim
Garcia, Juanis	Athletics	Western
Garcia, Llanos	MESA (Math, Engineer, Science Achiev)	Loara
Glenn, Mark	Student Government	Orangeview
Glorioso, Salvatore	PE	Katella
Goossens, Kristen	Athletics	Katella
Gray, Matthew	Art History	Loara
Griffin, Matthew	Life Management	Western
Guerrero, Heather	Student Government	Sycamore
Hansen, Troy	STEM Robotics	Orangeview
Harlan, Dylan	PE – Marching Band	Katella
Hernandez, Peter	Athletics	Savanna
Hind, Jane	Exploring Digital Photo, Memory Book	Lexington
Hoffman, Amber	Health World	Savanna
Hoganson, John	ASB Leadership	Kennedy
Hogencamp, Jon	Athletics	Savanna
Hogencamp, Jon	Broadcast Media	Savanna
Hogencamp, Jon	Video Production	Savanna
Hogencamp, Jon	Yearbook Design	Savanna
Hokuf, Brandy	Health	Dale
Holton, Kerri	Athletics	Loara
Hoos, Shannon	Essntls of Tech	Ball
Jankowski, David	Athletics	Kennedy
Leanza, Daniel	PE	Katella
Letourneau, Thomas	Business Tech	Walker
Link, Thomas	PE – 2	Kennedy
Lopez-Romero, Samuel	Yearbook Design	Anaheim
Luethke, Donald	Athletics	Western
Luethke, Donald	Career/Fin/Tech/(CTE)	Western
Malone, Steven	CTE	Katella
Mc Bride, Shawn	Business Tech	Sycamore
Mc Bride, Shawn	MESA Explored	Sycamore
Mc Querrey, Christopher	Exploratory Tech	Sycamore
Mc Querrey, Christopher	STEM Robotics	Sycamore
Mikesell, David	Athletics	Katella
Miranda, Marcelo	Athletics	Katella
Miranda, Sussane	Memory Book	Dale
Moorlach, Edward	Wood Mfg 1 & 2	Sycamore
Mundi, Frank	Memory Book	Ball
Nelson, Dennis	Athletics	Savanna
Ochoa, Margaret	Dance Production	Katella
Olson, Ryan	PE – 1 Athletes	Kennedy
Palczewski, Steven	TV Studio Prod	Walker
Paul, Joseph	PE – Athletes	Cypress
Penaloza Cardenas, Fernando	PE – Marching Band	Savanna
Pham, Tony	MESA (Math, Engineer, Science Achiev)	Ball
Ponte, Jose	PE – 2 Athletes	Kennedy
Quirion, James	PE – 1 Marching Band	Cypress
Rambaud, Aimee	Yearbook Design	Katella
Ramirez, Alejandro	Athletics	Savanna
Reall, Julie	Exploring Computer Science	Anaheim
Rodriguez, Alfonso	Athletics	Anaheim

Human Resources Division, Certificated Personnel

Board of Trustees  
January 16, 2020

Page 5 of 8

Rodriguez, Lorenzo	Student Government	Ball
Rolph, Neil	Athletics	Loara
Scanlon, Jeffrey	Student Government	Walker
Slevcove, Mark	PE – Athletes	Cypress
Staton, Amy	Song and Cheer	Kennedy
Taylor, Brett	TV Studio Prod	Brookhurst
Thoma Lundberg, Jon	PE – Athletics	Cypress
Tice, Maryanne	TV Studio Prod	Sycamore
Viramontes, Juan	PE – 1 Athletes	Katella
Warner, Travis	PE – 2 Athletes	Kennedy
Watson, Jeffrrey	Memory Book	Orangeview
Weir, Tiffany	Theory/Knowledge	Kennedy
Whitman, Dayna	Expr Home Ec Ct	Sycamore
Whitman, Dayna	Home Ec Ct Cc 1	Sycamore
Wilmoth, Scott	ASB Leadership	Katella
Yamaguchi, Troy	Health	Dale
Yim, Aaron	PE 1 – Marching Band	Magnolia

*Education Code 44865*

Alternative Education – Approval to teach one or more of the following subjects: Art, Business, English, Health, Home Economics, Industrial and Technology Education, Foreign Language, Mathematics, Music, Physical Education, Biological Science, Chemistry, Physical Science, Geosciences.

<b>Name</b>	<b>Subject</b>	<b>School</b>
Blanton, Peggy	Alternative Education	Polaris
Choi, Tom	Alternative Education	Gilbert
Dechene, John	Alternative Education	Gilbert
Esparza, Stephanie	Alternative Education	Polaris
Freese, Janelle	Alternative Education	Gilbert
Freund, Jeffrey	Alternative Education	Gilbert
Heida, Mallory	Alternative Education	Gilbert
Hickman, Karen	Alternative Education	Polaris
Kersten, Johanna	Alternative Education	Gilbert
Lee, Eun	Alternative Education	Gilbert
Leininger, Fredrick	Alternative Education	Polaris
Ortega-Gomez, Veronica	Alternative Education	Gilbert
Pakisier, Scott	Alternative Education	Polaris
Perez, Melchor	Alternative Education	Gilbert
Schickler, Edward	Alternative Education	Gilbert
Whalen, Cynthia	Alternative Education	Gilbert

*California Regulation Title 5 §80005(b)*

For elective subjects where no credential exists that authorizes the curriculum, a credentialed teacher whose knowledge and training best fulfills the needs of the students may teach, with their consent, in such assignment. Title 5 §80005(b) allows an employing agency to select an individual who holds a credential based on a bachelor's degree and a teacher preparation program including student teaching and approved subject area knowledge and training. An individual who holds an



Human Resources Division, Certificated Personnel

Board of Trustees  
January 16, 2020

Page 7 of 8

Garcia, Eric	12/9/19
Garcia, Kelly	1/6/20
Hamilton, Maya	12/19/19
Howlader, Hasibur	12/9/19
Jones, Lilia	12/19/19
Kim, Jaclyn	12/12/19
Klaiber, Brent	12/16/19
Medina, Gerardo	12/16/19
Oropeza, Cesar	12/13/19
Rodriguez Silva, Maria	12/5/19
Torres, Jose	12/11/19
Whitney, Kacey	12/17/19

**9. Extra Service Assignments, employment effective as noted:**

**Classified:**

	<u>Salary</u>	<u>Term</u>	<u>Effective</u>
<u>Anaheim</u> Hendrickson, Eric Accompanist	\$845	1 <sup>st</sup> Semester	8/7/19
<u>Cypress</u> Ahumada-Trujillo, Maria Wrestling, Asst./Lower Level	\$1,147.33	Season	11/4/19
McClure, Rachel Soccer, Asst./Lower Level	\$3,107	Season	12/17/19
Yarruhs, Christopher Badminton, Asst./Lower Level	\$3,107	Season	2/15/20
<u>Kennedy</u> Harvey, Jaylen Band	\$552.32	1 <sup>st</sup> Semester	8/5/19
Ponte, Jose Soccer	\$3,442	Season	11/5/19
<u>Lexington</u> Gonzalez, Tessa Tennis	\$1,277.50	2 <sup>nd</sup> Quarter	10/14/19
<u>Loara</u> Teran, Edgar Soccer, Assistant	\$3,107	Season	11/4/19
<u>Magnolia</u> Barnett, Xavier Basketball, Assistant	\$3,442	Season	8/6/19
Beleno, Genely Dance	\$1,909	1 <sup>st</sup> Semester	8/5/19

Human Resources Division, Certificated Personnel

Board of Trustees  
January 16, 2020

Page 8 of 8

Beleno, Genely Photo Advisor	\$1,448	1 <sup>st</sup> Semester	8/5/19
Dong, Qianting Accompanist	\$845	1 <sup>st</sup> Semester	8/5/19
Jimenez, William Debate	\$1,721	1 <sup>st</sup> Semester	8/5/19
Konrad, John Basketball	\$4,313	Season	11/4/19
Leon, Juan Wrestling	\$3,442	Season	12/10/19
Ramirez, Luis Basketball	\$3,442	Season	11/4/19
Robinson, Cory Color Guard	\$2,796.50	1 <sup>st</sup> Semester	8/5/19
Silvestre Garcia, Iran Soccer, Assistant	\$3,107	Season	8/22/19
Yim, Aaron Jazz Band	\$788	1 <sup>st</sup> Semester	8/5/19
<u>Savanna</u> Hanson, Todd Volleyball *REVISED	\$3,818	Season	8/7/19
<u>Western</u> Parsons, Bernie Band Director, Assistant	\$1,633	2 <sup>nd</sup> Semester	1/6/20

1. **Retirements/Resignations/Terminations, effective as noted:**

	<u>Location:</u>	<u>Effective</u>
Abarca, Jose Food Services Assistant I	Kennedy High School	11/18/2019
Borcelis, Kashmyrrh Instructional Assistant – Behavioral Support	Hope School	01/06/2020
Jenks, Erin School Library Media Technician	Gilbert High School	01/16/2020
Licon, Gerhard Instructional Assistant – Specialized Academic Instruction	Ball Jr. High School	12/13/2019
Sevandra, Sofhia Mae Instructional Assistant – Specialized Academic Instruction	Katella High School	01/16/2020
Torres, Victor Bus Driver	Transportation Department	01/09/2020
Vera Garcia, Jessica Food Services Assistant I	Magnolia High School	12/13/2019
Warrior, McCallister Plant Manager I	Sycamore Jr. High School	02/27/2020

2. **Leaves of Absence:**

Bolanos, Hortencia, for personal reasons, without pay and without health benefits from 12/9/19 through the end of the working day on 12/20/19.

Martinez, Lizette, for education, without pay and without health benefits from 10/11/19 through the end of the working day on 11/7/19.

Mendez, Laura, for education, without pay and without health benefits from 11/19/19 through the end of the working day on 5/21/20.

Romero, Sandra, for personal reasons, without pay and without health benefits from 11/15/19 through the end of the working day on 10/14/20.

Haque, Shafikul, for health reasons, without pay and without health benefits from 12/29/19 through the end of the working day on 1/14/20.

Velazquez, Patricia, for child care, without pay and without health benefits from 11/22/19 through the end of the working day on 11/21/20.

Winter, Branden, for education, without pay and without health benefits from 1/13/20 through the end of the working day on 4/7/20.



Human Resources Division, Classified Personnel

Board of Trustees  
January 16, 2020

3. **Employment, effective as noted:**

	<u>Range/Step:</u>	<u>Effective:</u>
<b>Permanent Employees:</b>		
Besanson, Kimberly Food Services Operations Supervisor	14/07	12/09/2019
Carrillo, Rogelio Bus Driver	55/01	12/16/2019
Hernandez, Mona Buyer	63/07	01/22/2020
Maldonado, Imelda Food Services Assistant I	41/01	01/06/2020
Sanchez-Rubi, Rosario Instructional Assistant – Medically Fragile/ Orthopedically Impaired	51/01	12/16/2019
Vega-Hermoza, Ruth Instructional Assistant – Medically Fragile/ Orthopedically Impaired	51/01	12/18/2019
<b>Substitute Employees:</b>		
Andrade, Grace AVID Tutor	\$14.53/Hr.	12/02/2019
Baghdasarian, Hakop Substitute Food Services Assistant I	41/01	12/16/2019
Barnard, Sharon Substitute Information Systems Specialist 1	59/01	12/03/2019
Bevins, Mitzi Substitute Food Services Assistant I	41/01	10/11/2019
Cody, Brittany Substitute Health Services Technician	51/01	12/06/2019
Edwards, Auriyanna Substitute Instructional Assistant – Adult Transition	51/01	12/03/2019
Edwards, Auriyanna Substitute Instructional Assistant – Behavioral Support	51/01	12/03/2019

Human Resources Division, Classified Personnel

Board of Trustees  
January 16, 2020

Page 3 of 5

Edwards, Auriyanna Substitute Instructional Assistant – Special Abilities	51/01	12/03/2019
Edwards, Auriyanna Substitute Instructional Assistant – Specialized Academic Instruction	51/01	12/03/2019
Erdstieck, Joshua Substitute Instructional Assistant – Adult Transition	51/01	12/03/2019
Erdstieck, Joshua Substitute Instructional Assistant – Behavioral Support	51/01	12/03/2019
Erdstieck, Joshua Substitute Instructional Assistant – Special Abilities	51/01	12/03/2019
Erdstieck, Joshua Substitute Instructional Assistant – Specialized Academic Instruction	43/01	12/03/2019
Gomez Ordonez, Samantha AVID Tutor	\$14.53/Hr.	12/16/2019
Gutierrez, Brian AVID Tutor	\$14.53/Hr.	12/18/2019
Guzman, Maria Substitute Office Assistant	43/01	11/04/2019
Guzman, Maria Substitute Office Assistant – Bilingual	47/01	11/04/2019
Guzman, Maria Substitute Secretary	51/01	11/04/2019
Guzman, Maria Substitute Secretary – Bilingual	53/01	11/04/2019
Jefferson, Linda Substitute Secretary	51/01	12/01/2019
Jefferson, Linda Substitute Secretary – Bilingual	53/01	12/01/2019
Licea, Andres Intern	\$14.53/Hr.	12/18/2019

Human Resources Division, Classified Personnel

Board of Trustees  
January 16, 2020

Page 4 of 5

Reyes, Raul Substitute Food Service Assistant I	41/01	12/17/2019
Rodarte, Carolyn AVID Tutor	\$14.53/Hr.	12/19/2019
Rozek, Sonya Intern	\$14.53/Hr.	12/20/2019
Vargas-Hernandez, Alexander Substitute Custodian	48/01	12/05/2019
Venegas, Crystalyn Substitute Instructional Assistant – Adult Transition	51/01	12/18/2019
Venegas, Crystalyn Substitute Instructional Assistant – Behavioral Support	51/01	12/18/2019
Venegas, Crystalyn Substitute Instructional Assistant – Special Abilities	51/01	12/18/2019
Venegas, Crystalyn Substitute Instructional Assistant – Specialized Academic Instruction	43/01	12/18/2019
Wilkerson, Nina Substitute Instructional Assistant – Adult Transition	51/01	12/11/2019
Wilkerson, Nina Substitute Instructional Assistant – Behavioral Support	51/01	12/11/2019
Wilkerson, Nina Substitute Instructional Assistant – Special Abilities	51/01	12/11/2019
Wilkerson, Nina Substitute Instructional Assistant – Specialized Academic Instruction	43/01	12/11/2019

4. **Workability, current minimum wage or stipend of \$256 effective as noted:**  
(Workability Grant Funds)

**Effective**

Allen, Devin	01/05/2020
Hernandez, Daniel	01/05/2020
Zavaleta, Ravid	12/21/2019

Human Resources Division, Classified Personnel

Board of Trustees  
January 16, 2020

Page 5 of 5

5. **Food Service Student Workers**

Effective

Martin Del Campo, Jorge

12/02/2019