

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Instructional Programs for 2022-2023

RECOMMENDATION:

The Superintendent is recommending the Board of Trustees receive a report on the outcome of the District's Instructional Program Survey for the 2022-2023 school year.

BACKGROUND:

Planning for the 2022-2023 school year is complicated by the lack of clarity related to the Governor and/or State Legislature's potential vaccine requirement for our TK-8 students for the 2022-2023 school year. Without knowing any of the specifics related to a potential vaccine requirement for our students, or having any idea when the Governor or State Legislature might make a decision, the District drafted several potential, hypothetical scenarios and sought parent input over the past two months. The results of this survey will help inform our plans related to staffing and instructional models for the 2022-2023 school year.

STATUS:

As of today, there is no vaccine requirement for our TK-8th grade students. We will continue to monitor and adjust to changing laws, mandates, guidelines and public health requirements as we work together for the best possible school programs and environment for our students for the 2022-2023.

FISCAL IMPACT:

To be determined

BOARD GOALS:

Board Focus Goal I - STUDENT NEEDS

A. Student Safety and Well Being: Enhance and encourage social, emotional, ethical and civic learning by providing a safe, supportive and diverse environment.

B. Curriculum and Instruction: Provide a meaningful, innovative learning environment using Common Core, and other student content standards and research-based, progressive, effective instructional methodology, instructional materials, staff development and technology that will ensure student success in career and college.

Board Focus Goal II – FISCAL ACCOUNTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal III - COMMUNICATION / COMMUNITY INVOLVEMENT

Establish and maintain consistent and effective communication that is transparent and timely in an effort to provide and receive information that will engage and educate our District and community.

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.



January 25, 2022

2022-2023 Instructional Planning Survey Results

Rescue Union School District Board of Education

Topics to be covered

- Background
- Intent
- Participation
- Survey Results
- Implications
- Next steps
- Questions?



Background

- Governor Newsom announced a vaccine requirement
 - Includes
- There is currently no vaccine requirement for our TK-8th grade students
- The legislature could remove any or all of the vaccine exemptions



Intent

- Solicit parent voice via four potential scenarios related to masks and vaccine requirements
- Utilize parent voice to inform our decisions related to:
 - Staffing
 - Instructional programs for 2022-2023



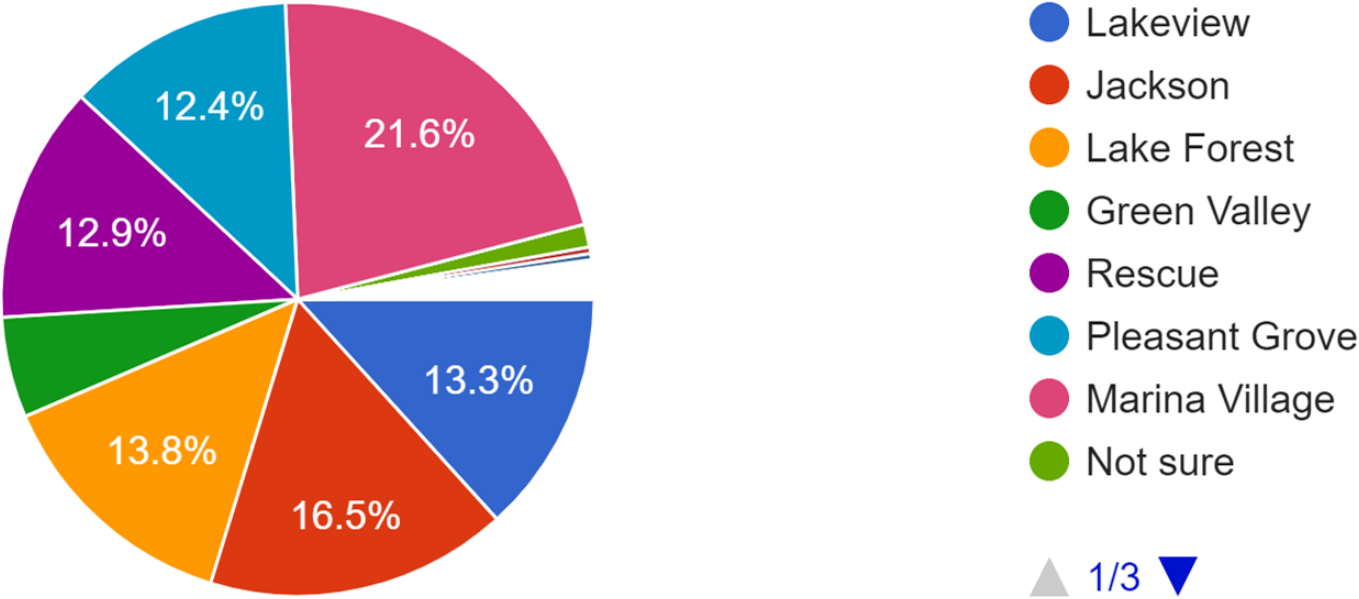
Participation - Caveats

- Sample Bias
 - This survey was not a random sample
 - Participants were voluntary, or self-selected
 - A random sample could have produced different results
 - Results could be much different
- Sample Size
 - 565 families
 - +/- 3.75% margin of error
- The results do seem to affirm the conversations and email exchanges we have had with our community



Participation - As of January 19, 2022

- Equitable distribution between our seven sites



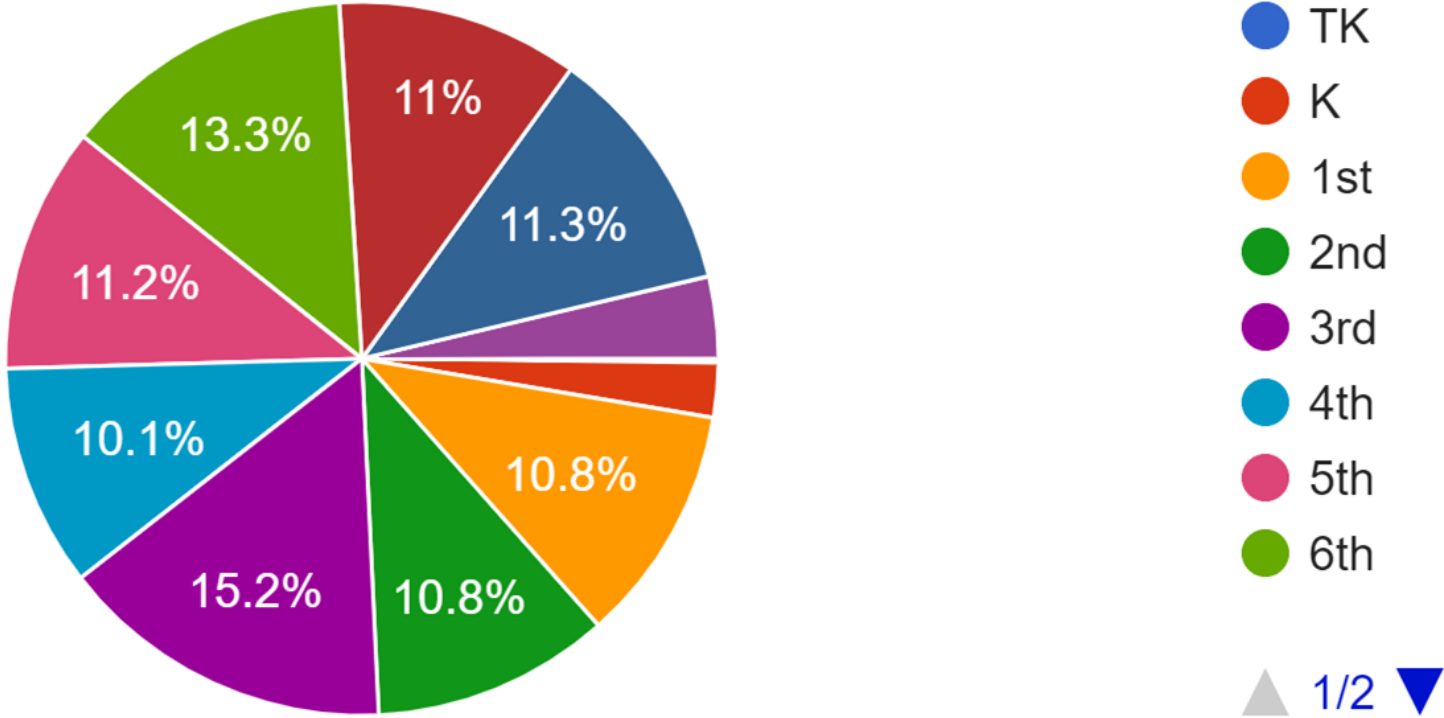
- Lakeview
- Jackson
- Lake Forest
- Green Valley
- Rescue
- Pleasant Grove
- Marina Village
- Not sure

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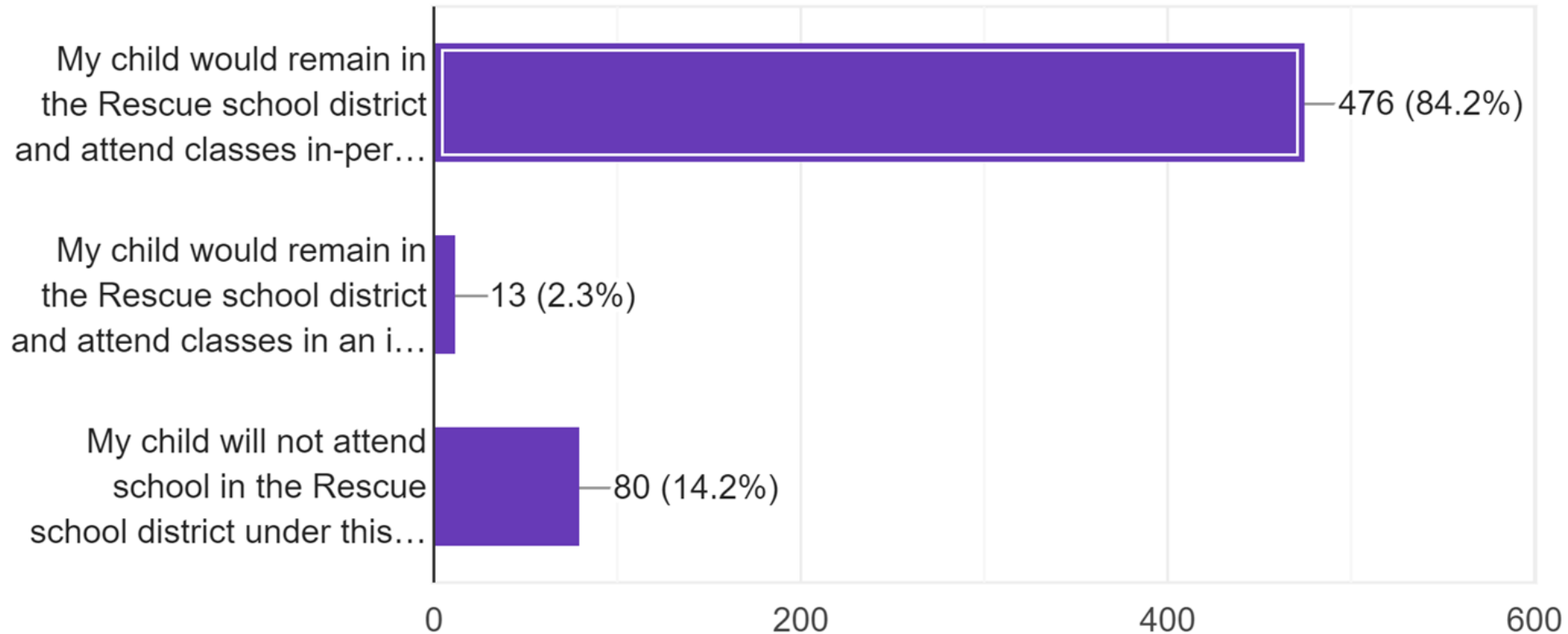


Participation - As of January 19, 2022

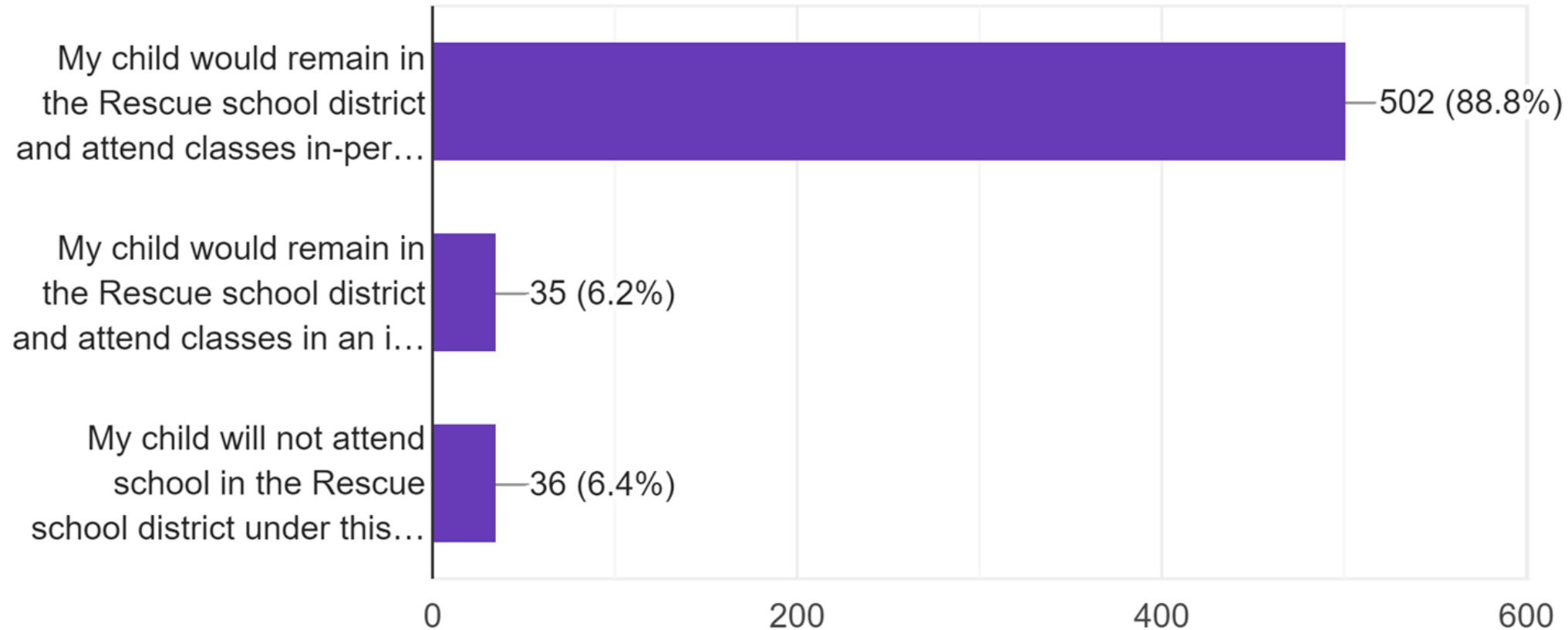
- Equitable distribution between our grade levels



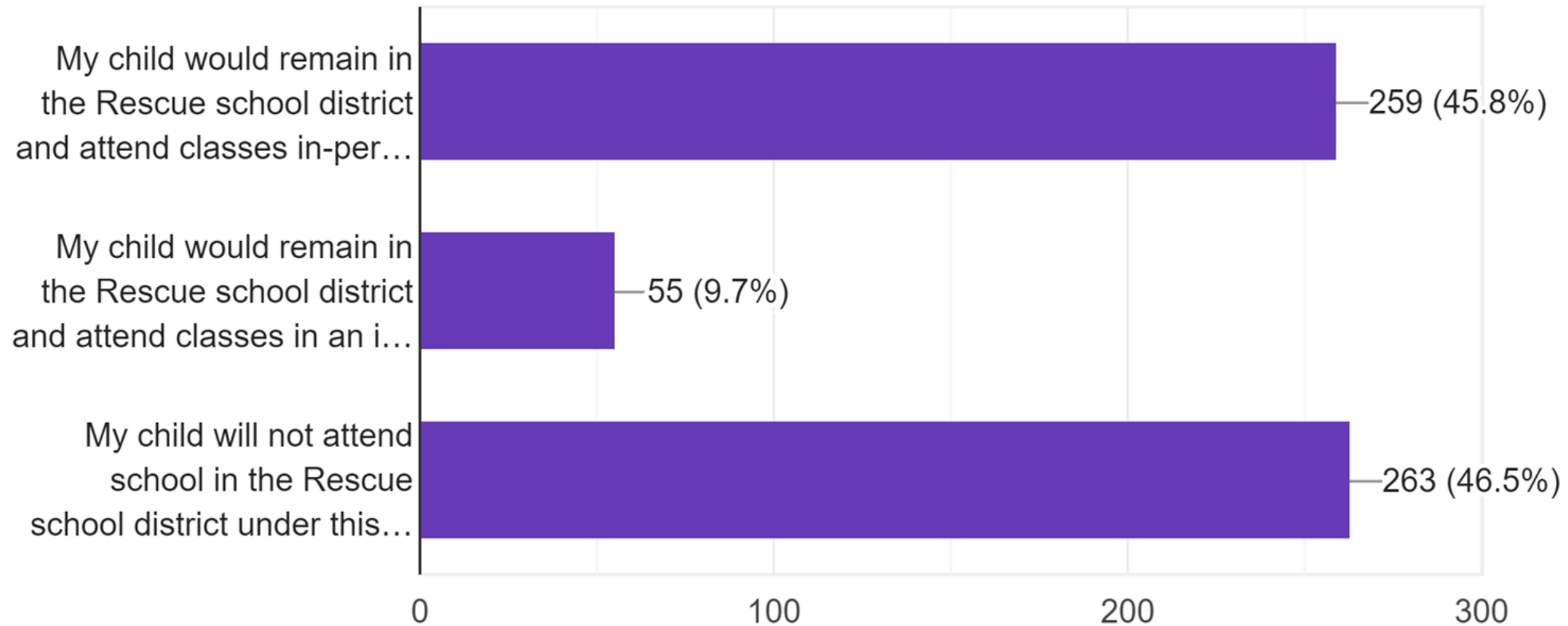
Survey Results - Vaccine Optional and Masks Required



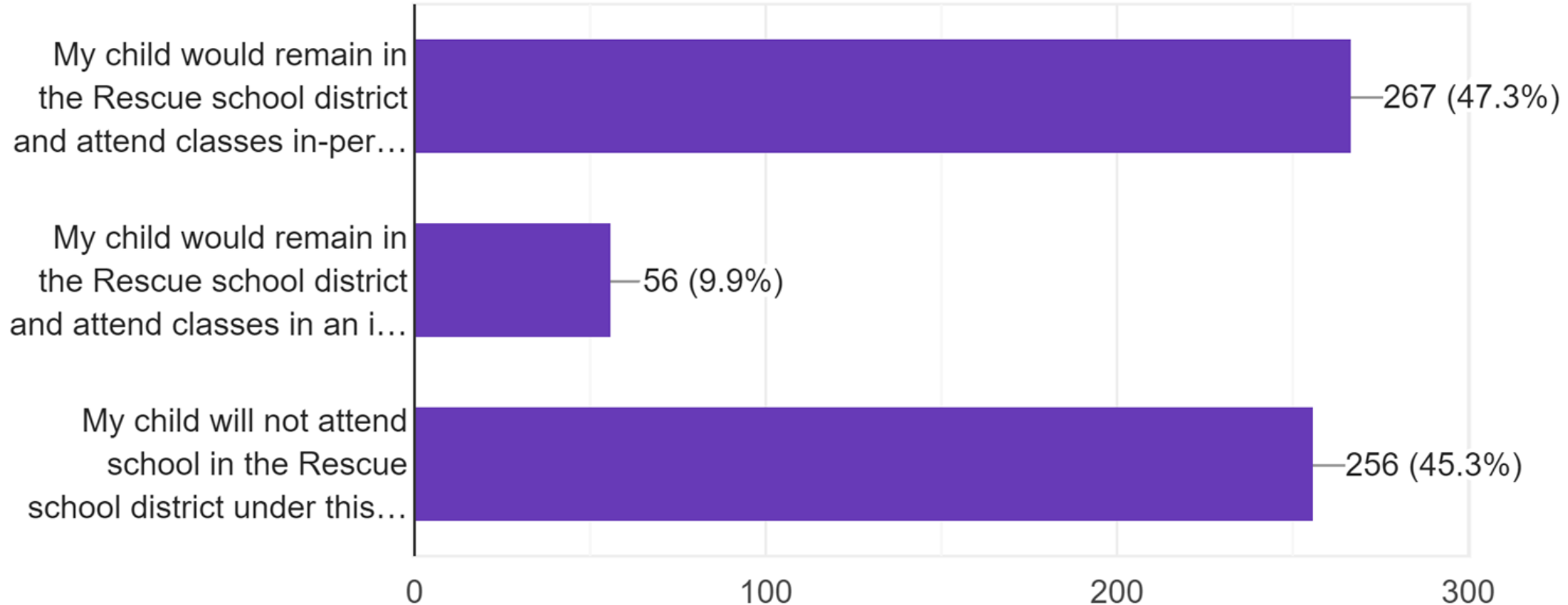
Survey Results - Vaccine Optional and Masks Optional



Survey Results - Vaccine Required and Masks Required



Survey Results - Vaccine Required and Masks Optional



Findings

- A possible mask requirement is divisive among those that responded but will not prevent a clear majority (84.2%) from attending school in RUSD
- A possible vaccine requirement is divisive among those who responded with (45.3%) indicating they will not attend RUSD schools if the COVID vaccine is required.
- 88.8% of our community that responded would feel comfortable staying in-person at RUSD schools if masks and vaccines were optional.



Next steps

- Staff survey
 - RUFT and CSEA
- Our initial March 2022 layoff list will be extensive as a preventative measure
 - We can always pull back layoffs in the spring
- Develop a solid online program for families concerned about attending schools if masks or vaccines are required or optional
 - Both options may trigger some families opting out of in-person learning



Questions?



ITEM #:4
DATE: January 25, 2022

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Update for Uniform Complaint Procedures Board Policy, and Administrative Regulations**

RECOMMENDATION:

The Superintendent recommends the Board of Trustees adopt the changes to the Uniform Complaint Procedures board policies and administrative regulations.

BACKGROUND:

The Governing Board believes that its primary responsibility is to act in the best interests of every student in the district. The Board also has major commitments to parents/guardians, all members of the community, employees, the state of California, laws pertaining to public education, and established policies of the district. To maximize Board effectiveness and public confidence in district governance, school boards are expected to maintain current and accurate board policies and administrative regulations.

STATUS:

Policies, and regulations identified for review and/or changes are submitted to the Board for first reading and possible consideration of approval.

FISCAL IMPACT:

NA

BOARD GOAL(S):

Board Focus Goal III - COMMUNICATION / COMMUNITY INVOLVEMENT

Establish and maintain consistent and effective communication that is transparent and timely in an effort to provide and receive information that will engage and educate our District and community.

**RUSD Board Policy, Administrative Regulations and Board Bylaws
January 25, 2022**

POLICY	TITLE	REQUIREMENT
<i>First Reading</i>		
BP 1312.3	Uniform Complaint Procedures REVISE	<p>BP - Policy updated to reflect the relationship between the state uniform complaint procedures (UCP) and NEW FEDERAL REGULATIONS (85 Fed. Reg. 30026) regarding Title IX complaints of sexual harassment. Policy also reflects NEW STATE REGULATIONS (Register 2020, No. 21) which limit the applicability of the UCP for complaints regarding special education and child nutrition programs, add procedures for addressing complaints regarding health and safety deficiencies in license-exempt California State Preschool Programs (CSPP), and delete the referral of complaints of fraud to the California Department of Education (CDE). The list of programs subject to the UCP revised and reorganized to more directly reflect CDE's 2020-21 Federal Program Monitoring (FPM) instrument.</p> <p style="text-align: right;">12/20</p> <p>Policy updated to reflect NEW LAW (AB 131, 2021) which renumbers the license-exempt California State Preschool Program code sections, ensure consistency with the California Department of Education's 2021-22 federal program monitoring instrument, clarify that districts may not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student, add Item #3 to the section regarding "Non-UCP Complaints" that any complaint alleging that a student, while in an education program or activity as specified, was subjected to sexual harassment as defined in 34 CFR 106.30 be addressed through federal Title IX complaint procedures, and clarify in Item #5 that complaints alleging a physical safety concern that interferes with a free appropriate public education is a non-UCP complaint.</p> <p style="text-align: right;">12/21</p>

RUSD Board Policy, Administrative Regulations and Board Bylaws
January 25, 2022

POLICY	TITLE	REQUIREMENT
AR 1312.3	Uniform Complaint Procedures REVISE	<p>Regulation updated to provide optional language stating that the compliance officer for purposes of the UCP will be the same person designated to serve as the Title IX Coordinator for addressing complaints of sexual harassment. Section on "Notifications" reflects CDE's 2020-21 FPM instrument which requires additional content for the annual notification to students, parents/guardians, employees, and others. Regulation also updated to reflect NEW STATE REGULATIONS (Register 2020, No. 21) which (1) clarify that for complaints related to the local control and accountability plan (LCAP) the date of the alleged violation is the date when the County Superintendent of Schools approves the LCAP, (2) designate the final written decision as the "investigation report" and specifies required components for that report, (3) change the timeline for filing an appeal to CDE from 15 calendar days to 30 calendar days, (4) expand the basis upon which an appeal may be filed, (5) require the district to submit specified documents to CDE within 10 days after the district has been notified that an appeal has been filed, (6) require the district to investigate and address any allegations that CDE determines were not addressed in the district's investigation, (7) require CDE to issue a written decision regarding an appeal within 60 days of CDE's receipt of the appeal unless extended by written agreement or documentation by CDE of exceptional circumstances, and (8) authorize either party to request reconsideration by the Superintendent of Public Instruction or designee within 30 days of the appeal decision. Section on "Health and Safety Complaints for License-Exempt Preschool Programs" reflects a requirement of new state regulations to include in the annual UCP notification a list of which district programs are licensed or exempt from licensing. 12/20</p> <p>Regulation updated to correct the timeline in the "Notifications" section for submitting appeals to the California Department of Education (CDE), as specified in state regulations. Section on "Investigation of Complaint" revised to clarify that state regulations regarding the consequences of a respondent's failure to cooperate in an investigation only apply when the respondent is the district. Additional revisions, including expansion of the section "Health and Safety Complaints in License-Exempt Preschool Programs," made to more directly reflect the standards in CDE's Federal Program Monitoring instrument. 6/21</p> <p>Regulation updated to delete outdated and/or repealed U.S. Department of Education's Office for Civil Rights (OCR) references and where appropriate add current OCR material, ensure consistency with the California Department of Education's 2021-22 federal program monitoring instrument, clarify posting requirements for the annual notification, compliance officer contact information and information related to Title IX, add material regarding the requirement for an administrator who is not designated as a compliance officer who receives a complaint to notify the compliance officer, clarify that districts may not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student, add descriptions to the OPTION headings for districts that do or do not allow complainants to appeal to the governing board, delete material regarding respondent being sent the investigation report at the same time it is provided to complainant as this simultaneous exchange is not required by law, amend language in regard to pursuing civil law remedies in the notice to complainants included in investigation reports for allegations of unlawful discrimination, harassment, intimidation, and bullying based on state law, clarify when either party may request reconsideration of an appeal by the Superintendent of Public Instruction, and reflect NEW LAW (AB 131, 2021) which renumbers the license-exempt California State Preschool Program code sections. 12/21</p>

Rescue Union ESD

Board Policy

Community Relations

BP 1312.3(a)

UNIFORM COMPLAINT PROCEDURES

Note: To address prohibited discrimination and violations of state and federal laws governing educational programs, 5 CCR 4621 mandates districts to adopt uniform complaint procedures (UCP) consistent with the state's complaint procedures specified in 5 CCR 4600-4670. Additionally, Education Code 52075 mandates districts to adopt policies and procedures implementing the use of UCP to investigate and resolve complaints alleging noncompliance with requirements related to the local control and accountability plan, and Education Code 8212, as renumbered by AB 131 (Ch. 116, Statutes of 2021) mandates districts to adopt policies and procedures for resolving complaints regarding specified health and safety issues in license-exempt California State Preschool Programs (CSPP). Furthermore, a number of federal civil rights statutes and their implementing regulations mandate districts to adopt policies and procedures for the prompt and equitable resolution of complaints of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying). For example, districts are mandated pursuant to 28 CFR 35.107 to adopt policy and procedures to address discrimination on the basis of disability, while districts that receive federal financial assistance are mandated pursuant to 34 CFR 106.8 and 34 CFR 110.25 to adopt policies and procedures to address discrimination on the basis of sex and age. The following policy contains a list of programs and activities subject to these procedures pursuant to state law; see the section "Complaints Subject to UCP", below.

The California Department of Education (CDE) monitors district programs and operations for compliance with these requirements through its Federal Program Monitoring (FPM) process. The FPM consists of a review of (1) written district policies and procedures for required statements, including prohibition of discrimination (such as discriminatory harassment, intimidation, and bullying) against students pursuant to Education Code 234.1; and (2) records of required activities, such as annual notification provided to students, parents/guardians, employees, and other school community members.

The U.S. Department of Education's Office for Civil Rights (OCR) enforces federal anti-discrimination laws, including Title II of the Americans with Disabilities Act (42 USC 12101-12213), Title VI of the Civil Rights Act of 1964 (42 USC 2000d-2000e-17), Title IX of the Education Amendments Act of 1972 (20 USC 1681-1688), Section 504 of the Rehabilitation Act of 1973 (29 USC 794), and the Age Discrimination Act of 1975 (42 USC 6101-6107). Whether a complaint of sexual harassment is addressed through the UCP or the federal Title IX complaint procedures adopted pursuant to 34 CFR 106.44-106.45, as added by 85 Fed. Reg. 30026, is dependent on whether the alleged conduct meets the more stringent federal definition or the state definition of sexual harassment. See the section "Non-UCP Complaints" below, the accompanying administrative regulation, BP/AR 5145.7 - Sexual Harassment, and AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

The following policy and accompanying administrative regulation reflect all components required by law, 5 CCR 4600-4670, as amended by Register 2020, No. 21, and the 2021-22 FPM instrument. Additional details provided herein may help districts during a compliance check by CDE or in the event that a CDE or OCR investigation occurs.

Except as the Governing Board recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational

programs. The Board encourages the early resolution of complaints whenever possible. To resolve complaints which may require a more formal process, the Board adopts the uniform system of complaint processes specified in 5 CCR 4600-4670 and the accompanying administrative regulation.

Complaints Subject to UCP

Note: The FPM process includes a review of a district's policies and procedures to determine whether all district programs and activities that are subject to the UCP, as listed in the FPM instrument, are addressed. Items #1-23 list all programs and activities identified in the FPM instrument. According to CDE, the district's policy must list all such programs and activities and, at the district's discretion, may add a paragraph below the list stating the UCP programs and activities that are implemented in the district. For further information regarding requirements for the following programs and activities, see the law cited and/or related CSBA policy and/or administrative regulation.

The district's uniform complaint procedures (UCP) shall be used to investigate and resolve ~~only the complaints~~ regarding the following programs and activities: ~~specified in BP 1312.3.~~

1. Accommodations for pregnant and parenting students (Education Code 46015)

(cf. 5146 - Married/Pregnant/Parenting Students)

2. Adult education programs (Education Code 8500-8538, 52334.7, 52500-52617)

(cf. 6200 - Adult Education)

3. After School Education and Safety programs (Education Code 8482-8484.65)

(cf. 5148.2 - Before/After School Programs)

4. Agricultural career technical education (Education Code 52460-52462)

5. Career technical and technical education and career technical and technical training programs (Education Code 52300-52462)

(cf. 6178 - Career Technical Education)

(cf. 6178.1 - Work-Based Learning)

6. Child care and development programs (Education Code 8200-8488)

(cf. 5148 - Child Care and Development)

7. Compensatory education (Education Code 54400)

(cf. 6171 - Title I Programs)

8. Consolidated categorical aid programs (Education Code 33315; 34 CFR 299.10-299.12)

9. Course periods without educational content (Education Code 51228.1-51228.3)

~~1—Complaints Concerning (cf. 6152 - Class Assignment)~~

10. Discrimination, harassment, intimidation, or bullying in district programs and activities, including in those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on a person's actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, immigration status, ethnic group identification, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on the person's association with a person or group with one or more of these actual or perceived characteristics (5 CCR 4610)

~~(cf. 0410 - Nondiscrimination in District Programs and Activities Employees)~~
~~(cf. 1312.2—Complaints Concerning Instructional Materials)~~
~~(cf. 1312.4—Williams Uniform Complaint Procedures)~~
~~(cf. 4030—Nondiscrimination in Employment)~~

Compliance Officers

~~The district designates the individual(s), position(s), or unit(s) identified below as responsible for coordinating the district's response to complaints and for complying with state and federal civil rights laws. The individual(s), position(s), or unit(s) also serve as the compliance officer(s) specified in AR 5145 (cf. 3—Nondiscrimination/Harassment responsible for handling complaints regarding unlawful discrimination (such as discriminatory harassment, intimidation, or bullying). The compliance officer(s) shall receive and coordinate the investigation of complaints and shall ensure district compliance with law.~~

~~(cf. 5145.3 - Nondiscrimination/Harassment)~~
~~(cf. 5145.7—Sexual Harassment)~~

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Rescue, CA 95672
(530) 677-4461
dscroggins@rescueusd.org~~

~~The compliance officer who receives a complaint may assign another compliance officer to investigate and resolve the complaint. The compliance officer shall promptly notify the complainant and respondent, if applicable, if another compliance officer is assigned to the complaint.~~

~~In no instance shall a compliance officer be assigned to a complaint in which the compliance officer has a bias or conflict of interest that would prohibit the fair investigation or resolution~~

~~of the complaint. Any complaint against a compliance officer or that raises a concern about the compliance officer's ability to investigate the complaint fairly and without bias shall be filed with the Superintendent or designee who shall determine how the complaint will be investigated.~~

~~The Superintendent or designee shall ensure that employees assigned to investigate and resolve complaints receive training and are knowledgeable about the laws and programs at issue in the complaints to which they are assigned. Training provided to such employees shall cover current state and federal laws and regulations governing the program, applicable processes for investigating and resolving complaints, including those alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), applicable standards for reaching decisions on complaints, and appropriate corrective measures. Assigned employees may have access to legal counsel as determined by the Superintendent or designee.~~

~~(cf. 4331 - Staff Development)~~

~~(cf. 9124 - Attorney)~~

~~The compliance officer or, if necessary, any appropriate administrator shall determine whether interim measures are necessary during and pending the result of an investigation. If interim measures are determined to be necessary, the compliance officer or the administrator shall consult with the Superintendent, the Superintendent's designee, or, if appropriate, the site principal to implement one or more interim measures. The interim measures shall remain in place until the compliance officer determines that they are no longer necessary or until the district issues its final written decision, whichever occurs first.~~

Notifications

~~The district's UCP policy and administrative regulation shall be posted in all district schools and offices, including staff lounges and student government meeting rooms. (Education Code 234.1)~~

~~In addition, the Superintendent or designee shall annually provide written notification of the district's UCP to students, employees, parents/guardians of district students, district advisory committee members, school advisory committee members, appropriate private school officials or representatives, and other interested parties. (5 CCR 4622)~~

~~(cf. 0420 - School Plans/Site Councils)~~

~~(cf. 1220 - Citizen Advisory Committees)~~

~~(cf. 4112.9/4212.9/4312.9 - Employee Notifications)~~

~~(cf. 5145.7 - Sexual Harassment)6 - Parental Notifications)~~

~~The notice shall include:~~

1. ~~— A statement that the district is primarily responsible for compliance with federal and state laws and regulations, including those related to prohibition of unlawful discrimination, harassment, intimidation, or bullying against any protected group and all programs and activities that are subject to UCP as identified in the section "Complaints Subject to UCP" in the accompanying Board policy~~

~~2. A statement that a complaint regarding student fees or the local control and accountability plan (LCAP) may be filed anonymously if the complainant provides evidence or information leading to evidence to support the complaint~~

~~(cf. 0460 - Local Control and Accountability Plan)~~

~~(cf. 3260 - Fees and Charges)~~

~~(cf. 5145.71 - Title IX Sexual Harassment Complaint Procedures)~~

~~11. Educational and graduation requirements for students 3. A statement that a student enrolled in a public school shall not be required to pay a fee for participation in an educational activity that constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities~~

~~4. A statement that a complaint regarding student fees must be filed no later than one year from the date the alleged violation occurred~~

~~5. A statement that the district will post a standardized notice of the educational rights of foster careyouth, homeless students, students from military families, and students formerly in a former juvenile court school (Education Code 48645.7, students now enrolled in the district, children of military families, migrant students, and immigrant students enrolled in a newcomer program, as specified in Education Code 48853, 48853.5, 49069.5, 51225.1, and 51225.2), and the complaint process~~

~~(cf. 6173 - Education for Homeless Children)~~

~~(cf. 6173.1 - Education for Foster Youth)~~

~~(cf. 6173.2 - Education of Children of Military Families)~~

~~(cf. 6173.3 - Education for Juvenile Court School Students)~~

~~12. Every Student Succeeds Act (Education Code 52059.5; 20 USC 6301 et seq.)~~

~~13. Local control and accountability plan (Education Code 52075)~~

~~(cf. 0460 - Local Control and Accountability Plan)~~

~~14. Migrant education (Education Code 54440-54445)~~

~~(cf. 6175 - Migrant Education Program)~~

~~6. Identification of the responsible staff member(s), position(s), or unit(s) designated to receive complaints~~

~~7. A statement that complaints will be investigated in accordance with the district's UCP and a written decision will be sent to the complainant within 60 days from the receipt of the complaint, unless this time period is extended by written agreement of the complainant~~

~~8. A statement that the complainant has a right to appeal the district's decision to CDE by~~

~~filing a written appeal, including a copy of the original complaint and the district's decision, within 15 days of receiving the district's decision~~

~~9. — A statement advising the complainant of any civil law remedies, including, but not limited to, injunctions, restraining orders, or other remedies or orders that may be available under state or federal antidiscrimination laws, if applicable~~

~~10. — A statement that copies of the district's UCP are available free of charge~~

~~The annual notification, complete contact information of the compliance officer(s), and information related to Title IX as required pursuant to Education Code 221.61 shall be posted on the district web site and may be provided through district-supported social media, if available.~~

~~(cf. 1113 — District and School Web Sites)~~

~~(cf. 1114 — District Sponsored Social Media)~~

~~The Superintendent or designee shall ensure that all students and parents/guardians, including students and parents/guardians with limited English proficiency, have access to the relevant information provided in the district's policy, regulation, forms, and notices concerning the UCP.~~

~~If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's policy, regulation, forms, and notices concerning the UCP shall be translated into that language, in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.~~

~~Filing of Complaints~~

~~The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and a date stamp.~~

~~All 15. Physical education instructional minutes (Education Code 51210, 51222, 51223)~~

~~complaints shall be filed in writing and signed by the complainant. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, district staff shall assist in the filing of the complaint. —(5 CCR 4600)~~

~~Complaints shall also be filed in accordance with the following rules, as applicable:~~

~~1. — A complaint alleging district violation of applicable state or federal law or regulations governing the programs specified in the accompanying Board policy (item #1 of the section "Complaints Subject to UCP") may be filed by any individual, public agency, or organization. —(5 CCR 4630)~~

~~2. — Any complaint alleging noncompliance with law regarding the prohibition against student fees, deposits, and charges or any requirement related to the LCAP may be filed anonymously if the complaint provides evidence, or information leading to evidence, to support an allegation of~~

~~noncompliance. A complaint about a violation of the prohibition against the charging of unlawful student fees may be filed with the principal of the school or with the Superintendent or designee. However, any such complaint shall be filed no later than one year from the date the alleged violation occurred. (Education Code 49013, 52075; 5 CCR 4630)~~

~~3. A complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) may be filed only by persons who allege that they have personally suffered unlawful discrimination or who believe that an individual or any specific class of individuals has been subjected to unlawful discrimination. The complaint shall be initiated no later than six months from the date that the alleged unlawful discrimination occurred, or six months from the date that the complainant first obtained knowledge of the facts of the alleged unlawful discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension. (5 CCR 4630)~~

~~4. When a complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) is filed anonymously, the compliance officer shall pursue an investigation or other response as appropriate, depending on the specificity and reliability of the information provided and the seriousness of the allegation.~~

~~5. When the complainant of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying) or the alleged victim, when not the complainant, requests confidentiality, the compliance officer shall inform the complainant or victim that the request may limit the district's ability to investigate the conduct or take other necessary action. When honoring a request for confidentiality, the district shall nevertheless take all reasonable steps to investigate and resolve/respond to the complaint consistent with the request.~~

Mediation

~~Within three business days after receiving the complaint, the compliance officer may informally discuss with all the parties the possibility of using mediation. Mediation shall (cf. 6142.7 - Physical Education and Activity)~~

16. Student fees (Education Code 49010-49013)

(cf. 3260 - Fees and Charges)

17. Reasonable accommodations to a lactating student (Education Code 222)

18. Regional occupational centers and programs (Education Code 52300-52334.7)

(cf. 6178.2 - Regional Occupational Center/Program)

19. School plans for student achievement as required for the consolidated application for specified federal and/or state categorical funding (Education Code 64001)

(cf. 0420 - School Plans/Site Councils)

20. School safety plans (Education Code 32280-32289)

(cf. 0450 - Comprehensive Safety Plan)

21. School site councils as required for the consolidated application for specified federal and/or state categorical funding (Education Code 65000)

(cf. 0420 - School Plans/Site Councils)

22. State preschool programs (Education Code 8207-8225)

(cf. 5148.3 - Preschool/Early Childhood Education)

Note: Pursuant to Education Code 8212, as renumbered by AB 131, and CDE's 2021-22 FPM instrument, the district must use the UCP, with modifications as necessary, to resolve complaints alleging deficiencies related to health and safety issues in license-exempt CSPPs.

Pursuant to 5 CCR 4610, such complaints must be addressed through the procedures described in 5 CCR 4690-4694, as added by Register 2020, No. 21. See the section "Health and Safety Complaints in License-Exempt Preschool Programs" in the accompanying administrative regulations.

23. State preschool health and safety issues in license-exempt programs (Education Code 8212)

Note: 5 CCR 4621 **mandates** that district policy ensure that complainants are protected from retaliation as specified in item #24 below.

24. Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy

25. Any other state or federal educational program the Superintendent of Public Instruction or designee deems appropriate

Note: 5 CCR 4631 authorizes the district to utilize alternative dispute resolution (ADR) methods, including mediation, to resolve complaints before initiating a formal investigation. However, the district should ensure that any ADR it uses, particularly "in-person ADR," is appropriate for the particular situation. For example, in some instances (e.g., sexual assault), face-to-face mediation should not be used, even if all parties voluntarily agree, given the risk that a student might feel pressured to "voluntarily" agree to it. Districts may not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student; see AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

The following **optional** paragraph provides for a neutral mediator and should be revised to reflect district practice.

The Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process for resolving a complaint in a manner that is acceptable to all parties. An ADR process such as mediation may be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve

any complaint involving ~~an allegation of~~ sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. ~~The Superintendent or designee shall ensure that the use of ADR is consistent with state and federal laws and regulations. If the parties agree to mediation, the compliance officer shall make all arrangements for this process.~~

Note: The following paragraph is **mandated** pursuant to 5 CCR 4621. Appropriate disclosure will vary in each case depending on the facts and circumstances.

~~The district shall protect all complainants from retaliation. In investigating complaints, the confidentiality of the parties involved shall be protected as required by law. For any~~ ~~Before initiating the mediation of a~~ complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the ~~Superintendent or designee~~ ~~compliance officer~~ shall ~~keep~~ ~~ensure that all parties agree to make~~ the ~~identity of the complainant, and/or the subject of the complaint if different from the complainant,~~ mediator a party to relevant confidential ~~when appropriate and as long as the integrity of the complaint~~ information. ~~The compliance officer shall also notify all parties of the right to end the informal process is maintained at any time.~~

~~(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)~~

~~(cf. 5125 - Student Records)~~

~~(cf.~~

~~If the mediation process does not resolve the problem within the parameters of law, the compliance officer shall proceed with an investigation of the complaint.~~

~~The~~ ~~9011 - Disclosure of Confidential/Privileged Information)~~

~~When an allegation that is not subject to UCP is included in a UCP complaint,~~ ~~use of mediation shall not extend the district's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time. If mediation is successful and the complaint is withdrawn, then the district shall refer the non-UCP allegation to the appropriate staff or agency and shall investigate and, if appropriate, resolve the UCP-related allegation(s)~~ ~~take only the actions agreed upon through the~~ ~~district's UCP.~~

~~The Superintendent or designee shall provide training to mediation. If mediation is unsuccessful, the district staff to ensure awareness and knowledge of current law and requirements related to UCP, including the~~ ~~shall then continue with subsequent steps and timelines~~ specified in this policy and the accompanying administrative regulation.

~~(cf. 4131 - Staff Development)~~

~~(cf. 4231 - Staff Development)~~

~~(cf. 4331 - Staff Development)~~

Note: It is important to maintain records of all UCP complaints and the investigations of those complaints. If the district is investigated by OCR or CDE, these are important documents in demonstrating that the district has complied with federal law, state law, and its own policies and regulations.

The Superintendent or designee shall maintain a record of each complaint and subsequent related actions, including steps taken during the investigation and all information required for compliance with 5 CCR 4631 and 4633.

(cf. 3580 - District Records)

Non-UCP Complaints

The following complaints shall not be subject to the district's UCP but shall be investigated and resolved by the specified agency or through an alternative process:

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services Protective Services Division or the appropriate law enforcement agency. (5 CCR 4611)

(cf. 5141.4 - Child Abuse Prevention and Reporting)

2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to Department of Social Services. (5 CCR 4611)

3. Any complaint alleging that a student, while in an education program or activity in which the district exercises substantial control over the context and respondent, was subjected to sexual harassment as defined in 34 CFR 106.30 shall be addressed through the federal Title IX complaint procedures adopted pursuant to 34 CFR 106.44-106.45, as specified in AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

Note: Complaints of employment discrimination are not subject to the UCP. Instead, pursuant to 2 CCR 11023, the district must establish an impartial and prompt process for addressing such complaints. In addition, 5 CCR 4611 requires that employment discrimination complaints be referred to the Department of Fair Employment and Housing. See AR 4030 - Nondiscrimination in Employment for applicable complaint procedures.

4. Any complaint alleging employment discrimination or harassment shall be investigated and resolved by the district in accordance with the procedures specified in AR 4030 - Nondiscrimination in Employment, including the right to file the complaint with the California Department of Fair Employment and Housing.

Note: 5 CCR 4610, as amended by Register 2020, No. 21, limits the applicability of the UCP for complaints regarding special education and child nutrition, as provided in Items #5-7 below.

5. Any complaint alleging a violation of a state or federal law or regulation related to special education, a settlement agreement related to the provision of a free appropriate public education (FAPE), failure or refusal to implement a due process hearing order to which the district is subject, or a physical safety concern that interferes with the district's provision of FAPE shall be submitted to the California Department of Education (CDE)

in accordance with AR 6159.1 - Procedural Safeguards and Complaints for Special Education. (5 CCR 3200-3205)

(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)

6. Any complaint alleging noncompliance of the district's food service program with laws regarding meal counting and claiming, reimbursable meals, eligibility of children or adults, or use of cafeteria funds and allowable expenses shall be filed with or referred to CDE in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15580-15584)

7. Any allegation of discrimination based on race, color, national origin, sex, age, or disability in the district's food service program shall be filed with or referred to the U.S. Department of Agriculture in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15582)

Note: Education Code 35186 requires the district to use UCP, with modifications, to investigate and resolve complaints related to the issues stated in the following paragraph (i.e., "Williams complaints"). Because Education Code 35186 sets forth different timelines for investigation and resolution of these kinds of complaints than the timelines specified in law for other uniform complaints, CDE has created a separate uniform complaint process for the Williams complaints. See AR 1312.4 - Williams Uniform Complaint Procedures for the separate procedure.

8. Any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments shall be investigated and resolved in accordance with AR 1312.4 - Williams Uniform Complaint Procedures. (Education Code 35186)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination

8200-8488 Child care and development programs

8500-8538 Adult basic education

18100-18203 School libraries

32280-32289.5 School safety plan, uniform complaint procedures

35186 Williams uniform complaint procedures

46015 Parental leave for students

48645.7 Juvenile court schools

48853-48853.5 Foster youth

48985 Notices in language other than English

49010-49014 Student fees

49060-49079 Student records, especially:

49069.5 Records of foster youth

49490-49590 Child nutrition programs

49701 Interstate Compact on Educational Opportunity for Military Children

51210 Courses of study grades 1-6

51222 Physical education, secondary schools

51223 Physical education, elementary schools

51225.1-51225.2 Foster youth, homeless children, former juvenile court school students, military-connected students, migrant students, and newly arrived immigrant students; course credits; graduation requirements

51226-51226.1 Career technical education

51228.1-51228.3 Course periods without educational content

52059.5 Statewide system of support

52060-52077 Local control and accountability plan, especially:

52075 Complaint for lack of **Investigation of Complaint**

~~Within 10 business days after the~~ compliance with local control and accountability plan requirements

52300-52462 Career technical education

52500-52617 Adult schools

54400-54425 Compensatory education programs

54440-54445 Migrant education

54460-54529 Compensatory education programs

59000-59300 Special schools and centers

64000-64001 Consolidated application process; school plan for student achievement

65000-65001 School site councils

GOVERNMENT CODE

11135 Nondiscrimination in programs or activities funded by state

12900-12996 Fair Employment and Housing Act

Legal Reference: (continued)

HEALTH AND SAFETY CODE

1596.792 California Child Day Care Act; general provisions and definitions

1596.7925 California Child Day Care Act; health and safety regulations

PENAL CODE

422.55 Hate crime; definition

422.6 Interference with constitutional right or privilege

CODE OF REGULATIONS, TITLE 2

11023 Harassment and discrimination prevention and correction

CODE OF REGULATIONS, TITLE 5

~~3200-3205 Special education officer receives the complaint, the compliance complaints officer shall begin an investigation into the complaint.~~

~~Within one business day of initiating the investigation, the compliance officer shall provide the complainant and/or the complainant's representative with the opportunity to present the information contained in the complaint to the compliance officer and shall notify the complainant and/or representative of the opportunity to present the compliance officer with any evidence, or information leading to evidence, to support the allegations in the complaint. Such evidence or information may be presented at any time during the investigation.~~

~~In conducting the investigation, the compliance officer shall collect all available documents and review all available records, notes, or statements related to the complaint, including any additional evidence or information received from the parties during the course of the investigation. The compliance officer shall individually interview all available witnesses with information pertinent to the complaint, and may visit any reasonably accessible location where the relevant actions are alleged to have taken place. At appropriate intervals, the compliance officer shall inform both parties of the status of the investigation.~~

~~To investigate a complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the compliance officer shall interview the alleged victim(s), any alleged offenders, and other relevant witnesses privately, separately, and in a confidential manner. As necessary, additional staff or legal counsel may conduct or support the investigation.~~

~~A complainant's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or engagement in any other obstruction of the investigation may result in the dismissal of the complaint because of a lack of evidence to support the allegation. Similarly, a respondent's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or engagement in any other obstruction of the investigation may result in a finding, based on evidence collected, that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)~~

~~In accordance with law, the district shall provide the investigator with access to records and other information related to the allegation in the complaint and shall not in any way obstruct the investigation. Failure or refusal of the district to cooperate in the investigation may result in a finding based on evidence collected that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)~~

~~Timeline for Final Decision~~

~~Unless extended by written agreement with the complainant, the compliance officer shall prepare and send to the complainant a written report, as described in the section "Final Written Decision" below, within 60 calendar days of the district's receipt of the complaint. (5 CCR 4631)~~

~~For any complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, and bullying), the respondent shall be informed of any extension of the timeline agreed to by the complainant. The respondent also shall be sent the district's final written decision at the same time it is provided to the complainant.~~

~~Final Written Decision~~

~~For all complaints, the district's final written decision shall include: (5 CCR 4631)~~

~~1. The findings of fact based on the evidence gathered. In reaching a factual determination, the following factors may be taken into account:~~

- ~~a. Statements made by any witnesses~~
- ~~b. The relative credibility of the individuals involved~~
- ~~c. How the complaining individual reacted to the incident~~
- ~~d. Any documentary or other evidence relating to the alleged conduct~~

e. ~~Past instances of similar conduct by any alleged offenders~~

f. ~~Past false allegations made by the complainant~~

~~2. 4600-4670 Uniform The conclusion(s) of law~~

3. ~~Disposition of the *complaint*~~

4. ~~Rationale for such disposition~~

~~For complaints of retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the disposition of the complaint shall include a determination for each allegation as to whether retaliation or unlawful discrimination has occurred.~~

~~The determination of whether a hostile environment exists may involve consideration of the following:~~

a. ~~The manner in which the misconduct affected one or more students' education~~

b. ~~The type, frequency, and duration of the misconduct~~

c. ~~The relationship between the alleged victim(s) and offender(s)~~

d. ~~The number of persons engaged in the conduct and at whom the conduct was directed~~

e. ~~The size of the school, location of the incidents, and context in which they occurred~~

f. ~~Other incidents at the school involving different individuals~~

5. ~~Corrective action(s), including any actions that have been taken or will be taken to address the allegations in the complaint and including, with respect to a student fees complaint, a remedy that comports with Education Code 49013 and 5-CCR 4600~~

~~For complaints of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the decision may, as required by law, include:~~

a. ~~The corrective actions imposed on the respondent~~

b. ~~Individual remedies offered or provided to the complainant or another person who was the subject of the complaint, but this information should not be shared with the respondent.~~

c. ~~Systemic measures the school has taken to eliminate a hostile environment and prevent recurrence~~

~~6. Notice of the complainant's and respondent's right to appeal the district's decision to CDE within 15 calendar days, and procedures to be followed for initiating such an appeal~~
4680-4687 Williams uniform complaint

~~The decision may also include follow-up procedures~~

~~4690-4694 Complaints regarding health-to prevent recurrence or retaliation and safety issues in license-exempt preschool programs~~

~~4900-4965 Nondiscrimination in elementary and secondary education programs~~

~~15580-15584 Child nutrition programs complaint procedures~~

~~UNITED STATES CODE, TITLE 20~~

~~1221 Application of laws~~

~~1232g Family Educational Rights and Privacy Act~~

~~1681-1688 Title IX of the Education Amendments of 1972~~

~~6301-6576 Title I Improving the academic achievement of the disadvantaged~~

~~6801-7014 Title III language instruction for English Learners and immigrant students reporting any subsequent problems.~~

~~UNITED STATES CODE, TITLE 29~~

~~794 Section 504 of Rehabilitation Act of 1973~~

~~UNITED STATES CODE, TITLE 42~~

~~2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended~~

~~2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964~~

~~6101-6107 Age Discrimination Act of 1975~~

~~11431-11435 McKinney-Vento Homeless Assistance Act~~

~~12101-12213 Title II equal opportunity for individuals with disabilities~~

~~CODE OF FEDERAL REGULATIONS, TITLE 28~~

~~35.107 Nondiscrimination on basis of disability; complaints~~

~~CODE OF FEDERAL REGULATIONS, TITLE 34~~

~~99.1-99.67 Family Educational Rights and Privacy Act~~

~~100.3 Prohibition of discrimination on basis of~~

~~In consultation with district legal counsel, information about the relevant part of a decision may be communicated to a victim who is not the complainant and to other parties who may be involved in implementing the decision or are affected by the complaint, as long as the privacy of the parties is protected. In a complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, and bullying), notice of the district's decision to the alleged victim shall include information about any sanction to be imposed upon the respondent that relates directly to the alleged victim.~~

~~If the complaint involves a limited-English-proficient student or parent/guardian and the student involved is enrolled in a school at which 15 percent or more of the students speak a single primary language other than English, then the decision shall also be translated into that language pursuant to Education Code 48985. In all other instances, the district shall ensure meaningful access to all relevant information for parents/guardians with limited-English proficiency.~~

~~For complaints alleging unlawful discrimination based on state law (such as discriminatory harassment, intimidation, and bullying), the decision shall also include a notice to the complainant that:~~

~~1. The complainant may pursue available civil law remedies outside of the district's complaint procedures, including seeking assistance from mediation centers or public/private-interest attorneys, 60 calendar days after the filing of an appeal with CDE. (Education Code 262.3)~~

~~2. The 60 days moratorium does not apply to complaints seeking injunctive relief in state courts or to discrimination complaints based on federal law. (Education Code 262.3)~~

~~3. Complaints alleging discrimination based on race, color or, national origin~~

~~104.7 Designation of responsible employee for Section 504~~

~~106.1-106.82 Nondiscrimination on the basis of sex in education programs, especially:~~

~~106.8 Designation of responsible employee and adoption of grievance procedures~~

~~106.30 Definitions~~

~~106.44 Response to notice of sexual harassment~~

~~106.45 Title IX sexual harassment complaint procedures~~

~~110.25 Notification of nondiscrimination on the basis of sex, gender, disability, or age~~

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Sample UCP Board Policies and Procedures

Uniform Complaint Procedure 2021-22 Program Instrument

~~may also be filed with the~~ U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Questions and Answers on the Title IX Regulations on Sexual Harassment, July 2021

Part I: Questions and Answers Regarding the Department's Title IX Regulations, January 2021

Dear Colleague Letter: Responding to Bullying of Students with Disabilities, October 2014

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS

Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, 2007

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

California Department of Fair Employment and Housing: <https://www.dfeh.ca.gov>

California Department of Social Services: <https://www.cdss.ca.gov>

Student Privacy Policy Office: <http://www2.ed.gov/about/offices/list/oepdp/sppo>

U.S. Department of Agriculture: <https://www.usda.gov>

U.S. Department of Education, Office for Civil Rights: ~~<http://www.ed.gov/ocr> within 180 days of the alleged discrimination.~~

Corrective Actions

~~When a complaint is found to have merit, the compliance officer shall adopt any appropriate corrective action permitted by law. Appropriate corrective actions that focus on the larger school or district environment may include, but are not limited to, actions to reinforce district policies; training for faculty, staff, and students; updates to school policies; or school climate surveys.~~

~~([cf.](#) 5137 – Positive School Climate)~~

~~For complaints involving retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), appropriate remedies that may be offered to the victim but not communicated to the respondent may include, but are not limited to, the following:~~

~~1. Counseling~~

~~(cf. 6164.2—Guidance/Counseling Services)~~

~~2.—Academic support~~

~~3.—Health services~~

~~4.—Assignment of an escort to allow the victim to move safely about campus~~

~~5.—Information regarding available resources and how to report similar incidents or retaliation~~

~~6.—Separation of the victim from any other individuals involved, provided the separation does not penalize the victim~~

~~7.—U.S. Department of Justice: <http://www.Restorative-justice.gov>~~

(5/20)

~~8.—Follow up inquiries to ensure that the conduct has stopped and there has been no retaliation~~

~~For complaints involving retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), appropriate corrective actions that focus on a student offender may include, but are not limited to, the following:~~

~~1.—Transfer from a class or school as permitted by law~~

~~2.—Parent/guardian conference~~

~~3.—Education regarding the impact of the conduct on others~~

~~4.—Positive behavior support~~

~~5.—Referral to a student success team~~

~~(cf. 6164.5—Student Success Teams)~~

~~6.—Denial of participation in extracurricular or cocurricular activities or other privileges as permitted by law~~

~~(cf. 6145—Extracurricular and Cocurricular Activities)~~

~~7.—Disciplinary action, such as suspension or expulsion, as permitted by law~~

~~(cf. 5144—Discipline)~~

~~(cf. 5144.1—Suspension and Expulsion/Due Process)~~

~~When an employee is found to have committed retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the district shall take appropriate disciplinary action, up to and including dismissal, in accordance with applicable law and collective bargaining agreement.~~

~~(cf. 4118 – Dismissal/Suspension/Disciplinary Action)~~

~~(cf. 4218 – Dismissal/Suspension/Disciplinary Action)~~

~~The district may also consider training and other interventions for the larger school community to ensure that students, staff, and parents/guardians understand the types of behavior that constitute unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), that the district does not tolerate it, and how to report and respond to it.~~

~~When a complaint is found to have merit, an appropriate remedy shall be provided to the complainant or other affected person.~~

~~However, if a complaint alleging noncompliance with the laws regarding student fees, deposits, and other charges, physical education instructional minutes, or any requirement related to the LCAP is found to have merit, the district shall provide a remedy to all affected students and parents/guardians subject to procedures established by regulation of the State Board of Education. (Education Code 49013, 51222, 51223, 52075)~~

~~For complaints alleging noncompliance with the laws regarding student fees, the district shall attempt in good faith, by engaging in reasonable efforts, to identify and fully reimburse all affected students and parents/guardians who paid the unlawful student fees within one year prior to the filing of the complaint. (Education Code 49013; 5 CCR 4600)~~

~~Appeals to the California Department of Education~~

~~Any complainant who is dissatisfied with the district's final written decision on a complaint regarding any specified federal or state educational program subject to UCP may file an appeal in writing with CDE within 15 calendar days of receiving the district's decision. (5 CCR 4632)~~

~~The complainant shall specify the basis for the appeal of the decision and how the facts of the district's decision are incorrect and/or the law has been misapplied. The appeal shall be sent to CDE with a copy of the original locally filed complaint and a copy of the district's decision in that complaint. (5 CCR 4632)~~

~~When a respondent in any complaint alleging unlawful discrimination (such as discriminatory harassment, intimidation, and bullying) is dissatisfied with the district's final written decision, the respondent, in the same manner as the complainant, may file an appeal with CDE.~~

~~Upon notification by CDE that the district's decision has been appealed, the Superintendent or designee shall forward the following documents to CDE: (5 CCR 4633)~~

- ~~1. — A copy of the original complaint~~
- ~~2. — A copy of the written decision~~
- ~~3. — A summary of the nature and extent of the investigation conducted by the district, if not covered by the decision~~
- ~~4. — A copy of the investigation file including, but not limited to, all notes, interviews, and documents submitted by the parties and gathered by the investigator~~
- ~~5. — A report of any action taken to resolve the complaint~~
- ~~6. — A copy of the district's UCP~~
- ~~7. — Other relevant information requested by CDE~~

Regulation RESCUE UNION SCHOOL DISTRICT
approved: December 11, 2012 Rescue, California
revised: February 26, 2013
revised: December 9, 2014
revised: October 13, 2015
revised: April 12, 2016
revised: December 13, 2016
revised: October 10, 2017
revised: April 10, 2018
revised: October 8, 2019
revised: November 10, 2020
Considered: January 25, 2022

CSBA Sample Board Policy

Community Relations

BP 1312.3(a)

UNIFORM COMPLAINT PROCEDURES

Note: To address prohibited discrimination and violations of state and federal laws governing educational programs, 5 CCR 4621 **mandates** districts to adopt uniform complaint procedures (UCP) consistent with the state's complaint procedures specified in 5 CCR 4600-4670. Additionally, Education Code 52075 **mandates** districts to adopt policies and procedures implementing the use of UCP to investigate and resolve complaints alleging noncompliance with requirements related to the local control and accountability plan, and Education Code 8212, as renumbered by AB 131 (Ch. 116, Statutes of 2021) **mandates** districts to adopt policies and procedures for resolving complaints regarding specified health and safety issues in license-exempt California State Preschool Programs (CSPP). Furthermore, a number of federal civil rights statutes and their implementing regulations **mandate** districts to adopt policies and procedures for the prompt and equitable resolution of complaints of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying). For example, districts are **mandated** pursuant to 28 CFR 35.107 to adopt policy and procedures to address discrimination on the basis of disability, while districts that receive federal financial assistance are **mandated** pursuant to 34 CFR 106.8 and 34 CFR 110.25 to adopt policies and procedures to address discrimination on the basis of sex and age. The following policy contains a list of programs and activities subject to these procedures pursuant to state law; see the section "Complaints Subject to UCP", below.

The California Department of Education (CDE) monitors district programs and operations for compliance with these requirements through its Federal Program Monitoring (FPM) process. The FPM consists of a review of (1) written district policies and procedures for required statements, including prohibition of discrimination (such as discriminatory harassment, intimidation, and bullying) against students pursuant to Education Code 234.1; and (2) records of required activities, such as annual notification provided to students, parents/guardians, employees, and other school community members.

The U.S. Department of Education's Office for Civil Rights (OCR) enforces federal anti-discrimination laws, including Title II of the Americans with Disabilities Act (42 USC 12101-12213), Title VI of the Civil Rights Act of 1964 (42 USC 2000d-2000e-17), Title IX of the Education Amendments Act of 1972 (20 USC 1681-1688), Section 504 of the Rehabilitation Act of 1973 (29 USC 794), and the Age Discrimination Act of 1975 (42 USC 6101-6107). Whether a complaint of sexual harassment is addressed through the UCP or the federal Title IX complaint procedures adopted pursuant to 34 CFR 106.44-106.45, as added by 85 Fed. Reg. 30026, is dependent on whether the alleged conduct meets the more stringent federal definition or the state definition of sexual harassment. See the section "Non-UCP Complaints" below, the accompanying administrative regulation, BP/AR 5145.7 - Sexual Harassment, and AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

The following policy and accompanying administrative regulation reflect all components required by law, 5 CCR 4600-4670, as amended by Register 2020, No. 21, and the 2021-22 FPM instrument. Additional details provided herein may help districts during a compliance check by CDE or in the event that a CDE or OCR investigation occurs.

The Governing Board recognizes that the district has the primary responsibility to ensure compliance with applicable state and federal laws and regulations governing educational programs. The Board encourages the early resolution of complaints whenever possible. To resolve complaints which may require a more formal process, the Board adopts the uniform system of

complaint processes specified in 5 CCR 4600-4670 and the accompanying administrative regulation.

Complaints Subject to UCP

Note: The FPM process includes a review of a district's policies and procedures to determine whether all district programs and activities that are subject to the UCP, as listed in the FPM instrument, are addressed. Items #1-23 list all programs and activities identified in the FPM instrument. According to CDE, the district's policy must list all such programs and activities and, at the district's discretion, may add a paragraph below the list stating the UCP programs and activities that are implemented in the district.

For further information regarding requirements for the following programs and activities, see the law cited and/or related CSBA policy and/or administrative regulation.

The district's uniform complaint procedures (UCP) shall be used to investigate and resolve complaints regarding the following programs and activities:

1. Accommodations for pregnant and parenting students (Education Code 46015)

(cf. 5146 - Married/Pregnant/Parenting Students)

2. Adult education programs (Education Code 8500-8538, 52334.7, 52500-52617)

(cf. 6200 - Adult Education)

3. After School Education and Safety programs (Education Code 8482-8484.65)

(cf. 5148.2 - Before/After School Programs)

4. Agricultural career technical education (Education Code 52460-52462)

5. Career technical and technical education and career technical and technical training programs (Education Code 52300-52462)

(cf. 6178 - Career Technical Education)

(cf. 6178.1 - Work-Based Learning)

6. Child care and development programs (Education Code 8200-8488)

(cf. 5148 - Child Care and Development)

7. Compensatory education (Education Code 54400)

(cf. 6171 - Title I Programs)

8. Consolidated categorical aid programs (Education Code 33315; 34 CFR 299.10-299.12)

9. Course periods without educational content (Education Code 51228.1-51228.3)

(cf. 6152 - Class Assignment)

10. Discrimination, harassment, intimidation, or bullying in district programs and activities, including in those programs or activities funded directly by or that receive or benefit from any state financial assistance, based on a person's actual or perceived characteristics of race or ethnicity, color, ancestry, nationality, national origin, immigration status, ethnic group identification, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or any other characteristic identified in Education Code 200 or 220, Government Code 11135, or Penal Code 422.55, or based on the person's association with a person or group with one or more of these actual or perceived characteristics (5 CCR 4610)

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.71 - Title IX Sexual Harassment Complaint Procedures)

11. Educational and graduation requirements for students in foster care, homeless students, students from military families, and students formerly in a juvenile court school (Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, 51225.2)

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

(cf. 6173.3 - Education for Juvenile Court School Students)

12. Every Student Succeeds Act (Education Code 52059.5; 20 USC 6301 et seq.)

13. Local control and accountability plan (Education Code 52075)

(cf. 0460 - Local Control and Accountability Plan)

14. Migrant education (Education Code 54440-54445)

(cf. 6175 - Migrant Education Program)

15. Physical education instructional minutes (Education Code 51210, 51222, 51223)

(cf. 6142.7 - Physical Education and Activity)

16. Student fees (Education Code 49010-49013)

(cf. 3260 - Fees and Charges)

17. Reasonable accommodations to a lactating student (Education Code 222)

18. Regional occupational centers and programs (Education Code 52300-52334.7)

(cf. 6178.2 - Regional Occupational Center/Program)

19. School plans for student achievement as required for the consolidated application for specified federal and/or state categorical funding (Education Code 64001)

(cf. 0420 - School Plans/Site Councils)

20. School safety plans (Education Code 32280-32289)

(cf. 0450 - Comprehensive Safety Plan)

21. School site councils as required for the consolidated application for specified federal and/or state categorical funding (Education Code 65000)

(cf. 0420 - School Plans/Site Councils)

22. State preschool programs (Education Code 8207-8225)

(cf. 5148.3 - Preschool/Early Childhood Education)

Note: Pursuant to Education Code 8212, as renumbered by AB 131, and CDE's 2021-22 FPM instrument, the district must use the UCP, with modifications as necessary, to resolve complaints alleging deficiencies related to health and safety issues in license-exempt CSPPs.

Pursuant to 5 CCR 4610, such complaints must be addressed through the procedures described in 5 CCR 4690-4694, as added by Register 2020, No. 21. See the section "Health and Safety Complaints in License-Exempt Preschool Programs" in the accompanying administrative regulations.

23. State preschool health and safety issues in license-exempt programs (Education Code 8212)

Note: 5 CCR 4621 **mandates** that district policy ensure that complainants are protected from retaliation as specified in item #24 below.

24. Any complaint alleging retaliation against a complainant or other participant in the complaint process or anyone who has acted to uncover or report a violation subject to this policy
25. Any other state or federal educational program the Superintendent of Public Instruction or designee deems appropriate

Note: 5 CCR 4631 authorizes the district to utilize alternative dispute resolution (ADR) methods, including mediation, to resolve complaints before initiating a formal investigation. However, the district should ensure that any ADR it uses, particularly "in-person ADR," is appropriate for the particular situation. For example, in some instances (e.g., sexual assault), face-to-face mediation should not be used, even if all parties voluntarily agree, given the risk that a student might feel pressured to "voluntarily" agree to it. Districts may not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student; see AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

The following **optional** paragraph provides for a neutral mediator and should be revised to reflect district practice.

The Board recognizes that alternative dispute resolution (ADR) can, depending on the nature of the allegations, offer a process for resolving a complaint in a manner that is acceptable to all parties. An ADR process such as mediation may be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. The Superintendent or designee shall ensure that the use of ADR is consistent with state and federal laws and regulations.

Note: The following paragraph is **mandated** pursuant to 5 CCR 4621. Appropriate disclosure will vary in each case depending on the facts and circumstances.

The district shall protect all complainants from retaliation. In investigating complaints, the confidentiality of the parties involved shall be protected as required by law. For any complaint alleging retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the Superintendent or designee shall keep the identity of the complainant, and/or the subject of the complaint if different from the complainant, confidential when appropriate and as long as the integrity of the complaint process is maintained.

(cf. 4119.23/4219.23/4319.23 - Unauthorized Release of Confidential/Privileged Information)
(cf. 5125 - Student Records)
(cf. 9011 - Disclosure of Confidential/Privileged Information)

When an allegation that is not subject to UCP is included in a UCP complaint, the district shall refer the non-UCP allegation to the appropriate staff or agency and shall investigate and, if appropriate, resolve the UCP-related allegation(s) through the district's UCP.

The Superintendent or designee shall provide training to district staff to ensure awareness and knowledge of current law and requirements related to UCP, including the steps and timelines specified in this policy and the accompanying administrative regulation.

(cf. 4131 - Staff Development)
(cf. 4231 - Staff Development)
(cf. 4331 - Staff Development)

Note: It is important to maintain records of all UCP complaints and the investigations of those complaints. If the district is investigated by OCR or CDE, these are important documents in demonstrating that the district has complied with federal law, state law, and its own policies and regulations.

The Superintendent or designee shall maintain a record of each complaint and subsequent related actions, including steps taken during the investigation and all information required for compliance with 5 CCR 4631 and 4633.

(cf. 3580 - District Records)

Non-UCP Complaints

The following complaints shall not be subject to the district's UCP but shall be investigated and resolved by the specified agency or through an alternative process:

1. Any complaint alleging child abuse or neglect shall be referred to the County Department of Social Services Protective Services Division or the appropriate law enforcement agency. (5 CCR 4611)

(cf. 5141.4 - Child Abuse Prevention and Reporting)

2. Any complaint alleging health and safety violations by a child development program shall, for licensed facilities, be referred to Department of Social Services. (5 CCR 4611)
3. Any complaint alleging that a student, while in an education program or activity in which the district exercises substantial control over the context and respondent, was subjected to sexual harassment as defined in 34 CFR 106.30 shall be addressed through the federal Title IX complaint procedures adopted pursuant to 34 CFR 106.44-106.45, as specified in AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

Note: Complaints of employment discrimination are not subject to the UCP. Instead, pursuant to 2 CCR 11023, the district must establish an impartial and prompt process for addressing such complaints. In addition, 5 CCR 4611 requires that employment discrimination complaints be referred to the Department of Fair Employment and Housing. See AR 4030 - Nondiscrimination in Employment for applicable complaint procedures.

4. Any complaint alleging employment discrimination or harassment shall be investigated and resolved by the district in accordance with the procedures specified in AR 4030 - Nondiscrimination in Employment, including the right to file the complaint with the California Department of Fair Employment and Housing.

Note: 5 CCR 4610, as amended by Register 2020, No. 21, limits the applicability of the UCP for complaints regarding special education and child nutrition, as provided in Items #5-7 below.

5. Any complaint alleging a violation of a state or federal law or regulation related to special education, a settlement agreement related to the provision of a free appropriate public education (FAPE), failure or refusal to implement a due process hearing order to which the district is subject, or a physical safety concern that interferes with the district's provision of FAPE shall be submitted to the California Department of Education (CDE) in accordance with AR 6159.1 - Procedural Safeguards and Complaints for Special Education. (5 CCR 3200-3205)

(cf. 6159.1 - Procedural Safeguards and Complaints for Special Education)

6. Any complaint alleging noncompliance of the district's food service program with laws regarding meal counting and claiming, reimbursable meals, eligibility of children or adults, or use of cafeteria funds and allowable expenses shall be filed with or referred to CDE in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15580-15584)

7. Any allegation of discrimination based on race, color, national origin, sex, age, or disability in the district's food service program shall be filed with or referred to the U.S. Department of Agriculture in accordance with BP 3555 - Nutrition Program Compliance. (5 CCR 15582)

Note: Education Code 35186 requires the district to use UCP, with modifications, to investigate and resolve complaints related to the issues stated in the following paragraph (i.e., "Williams complaints"). Because Education Code 35186 sets forth different timelines for investigation and resolution of these kinds of complaints than the timelines specified in law for other uniform complaints, CDE has created a separate uniform complaint process for the Williams complaints. See AR 1312.4 - Williams Uniform Complaint Procedures for the separate procedure.

8. Any complaint related to sufficiency of textbooks or instructional materials, emergency or urgent facilities conditions that pose a threat to the health or safety of students or staff, or teacher vacancies and misassignments shall be investigated and resolved in accordance with AR 1312.4 - Williams Uniform Complaint Procedures. (Education Code 35186)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

Legal Reference:

EDUCATION CODE

200-262.4 Prohibition of discrimination
8200-8488 Child care and development programs
8500-8538 Adult basic education
18100-18203 School libraries
32280-32289.5 School safety plan, uniform complaint procedures
35186 Williams uniform complaint procedures
46015 Parental leave for students
48645.7 Juvenile court schools
48853-48853.5 Foster youth
48985 Notices in language other than English
49010-49014 Student fees
49060-49079 Student records, especially:
49069.5 Records of foster youth
49490-49590 Child nutrition programs
49701 Interstate Compact on Educational Opportunity for Military Children
51210 Courses of study grades 1-6
51222 Physical education, secondary schools
51223 Physical education, elementary schools
51225.1-51225.2 Foster youth, homeless children, former juvenile court school students, military-connected students, migrant students, and newly arrived immigrant students; course credits; graduation requirements
51226-51226.1 Career technical education
51228.1-51228.3 Course periods without educational content
52059.5 Statewide system of support
52060-52077 Local control and accountability plan, especially:
52075 Complaint for lack of compliance with local control and accountability plan requirements
52300-52462 Career technical education
52500-52617 Adult schools
54400-54425 Compensatory education programs
54440-54445 Migrant education
54460-54529 Compensatory education programs
59000-59300 Special schools and centers
64000-64001 Consolidated application process; school plan for student achievement

65000-65001 School site councils

GOVERNMENT CODE

11135 Nondiscrimination in programs or activities funded by state

12900-12996 Fair Employment and Housing Act

HEALTH AND SAFETY CODE

1596.792 California Child Day Care Act; general provisions and definitions

1596.7925 California Child Day Care Act; health and safety regulations

PENAL CODE

422.55 Hate crime; definition

422.6 Interference with constitutional right or privilege

CODE OF REGULATIONS, TITLE 2

11023 Harassment and discrimination prevention and correction

CODE OF REGULATIONS, TITLE 5

3200-3205 Special education compliance complaints

4600-4670 Uniform complaint procedures

4680-4687 Williams uniform complaint procedures

4690-4694 Complaints regarding health and safety issues in license-exempt preschool programs

4900-4965 Nondiscrimination in elementary and secondary education programs

15580-15584 Child nutrition programs complaint procedures

UNITED STATES CODE, TITLE 20

1221 Application of laws

1232g Family Educational Rights and Privacy Act

1681-1688 Title IX of the Education Amendments of 1972

6301-6576 Title I Improving the academic achievement of the disadvantaged

6801-7014 Title III language instruction for English Learners and immigrant students

UNITED STATES CODE, TITLE 29

794 Section 504 of Rehabilitation Act of 1973

UNITED STATES CODE, TITLE 42

2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended

2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964

6101-6107 Age Discrimination Act of 1975

11431-11435 McKinney-Vento Homeless Assistance Act

12101-12213 Title II equal opportunity for individuals with disabilities

CODE OF FEDERAL REGULATIONS, TITLE 28

35.107 Nondiscrimination on basis of disability; complaints

CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy Act

100.3 Prohibition of discrimination on basis of race, color or national origin

104.7 Designation of responsible employee for Section 504

106.1-106.82 Nondiscrimination on the basis of sex in education programs, especially:

106.8 Designation of responsible employee and adoption of grievance procedures

106.30 Definitions

106.44 Response to notice of sexual harassment

106.45 Titles IX sexual harassment complaint procedures

110.25 Notification of nondiscrimination on the basis of age

Management Resources:

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Sample UCP Board Policies and Procedures

Uniform Complaint Procedure 2021-22 Program Instrument

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

Questions and Answers on the Title IX Regulations on Sexual Harassment, July 2021

Part 1: Questions and Answers Regarding the Department's Title IX Regulations, January 2021

Dear Colleague Letter: Responding to Bullying of Students with Disabilities, October 2014

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS

Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, 2007

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

California Department of Fair Employment and Housing: <https://www.dfeh.ca.gov>

California Department of Social Services: <https://www.cdss.ca.gov>

Student Privacy Policy Office: <http://www2.ed.gov/about/offices/list/oepd/sppo>

U.S. Department of Agriculture: <https://www.usda.gov>

U.S. Department of Education, Office for Civil Rights: <http://www.ed.gov/ocr>

U.S. Department of Justice: <http://www.justice.gov>

Considered: January 25, 2022

(5/20 12/20) 12/21

Rescue Union ESD

Administrative Regulation

Uniform Complaint Procedures

AR 1312.3

Community Relations

UNIFORM COMPLAINT PROCEDURES

Note: 5 CCR 4621 **mandates** that the district's uniform complaint procedures (UCP) be consistent with the procedures of 5 CCR 4600-4670. Additionally, Education Code 52075 **mandates** districts to adopt policies and procedures implementing the use of UCP to investigate and resolve complaints alleging noncompliance with requirements related to the local control and accountability plan (LCAP), and Education Code 8212, as renumbered by AB 131 (Ch. 116, Statutes of 2021) **mandates** districts to adopt policies and procedures for resolving complaints regarding specified health and safety issues in license-exempt California State Preschool Programs (CSPP). Furthermore, a number of federal civil rights statutes and their implementing regulations **mandate** districts to adopt policies and procedures for the prompt and equitable resolution of complaints of unlawful discrimination, harassment, intimidation, or bullying. For example, all districts are **mandated** pursuant to 28 CFR 35.107 to adopt policy and procedures to address discrimination on the basis of disability, while districts that receive federal financial assistance are **mandated** pursuant to 34 CFR 106.8 and 34 CFR 110.25 to adopt policies and procedures to address discrimination on the basis of sex and age. Some of the factors considered by the U.S. Department of Education's Office for Civil Rights (OCR) when determining whether a district's procedures are "prompt and equitable" are addressed throughout the following administrative regulation.

Apart from these mandates, state law authorizes the use of UCP to resolve complaints of noncompliance with laws related to the development of a school plan for student achievement and the establishment of school site councils; accommodations for pregnant and parenting students; prohibition against the charging of student fees; educational rights of foster youth, homeless students, former juvenile court school students, children of military families, migrant students, and students participating in a newcomer program for newly arrived immigrants; assignment of students to courses without educational content; and physical education instructional minutes. See the section "Complaints Subject to UCP" in the accompanying Board policy.

Except as may otherwise be specifically provided

~~Except as the Governing Board may otherwise specifically provide~~ in other district policies, these uniform complaint procedures (UCP) shall be used to investigate and resolve only the complaints specified in the accompanying Board policy BP 1312.3.

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 1312.2 - Complaints Concerning Instructional Materials)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

(cf. 4030 - Nondiscrimination in Employment)

Compliance Officers

Note: 5 CCR 4621 **mandates** the district to identify in its policies and procedures the person(s), position(s), or unit(s) responsible for ensuring compliance with applicable state and federal laws and regulations governing educational programs, including the receiving and investigating of complaints alleging unlawful discrimination, harassment, intimidation, or bullying and retaliation. During its Federal Program Monitoring (FPM) process,

California Department of Education (CDE) staff will check to ensure that the district's procedures list the specific title(s) of the employee(s) responsible for receiving and investigating complaints. Districts should identify the specific title(s) of the compliance officer(s) in the space provided below. If a district identifies multiple compliance officers, it is recommended that one be designated the lead compliance officer.

The following paragraph specifies that the compliance officer will be the same person designated to serve as the Title IX Coordinator for addressing complaints of sexual harassment pursuant to AR 5145.7 - Sexual Harassment and AR 5145.71 - Title IX Sexual Harassment Complaint Procedures. Districts may modify this regulation to designate different district employees to serve these functions.

The district designates the individual(s), position(s), or unit(s) identified below as responsible for receiving, coordinating, and investigating the district's response to complaints and for complying with state and federal civil rights laws. The individual(s), position(s), or unit(s) also serve as the compliance officer(s) specified in AR 5145.3 - Nondiscrimination/Harassment responsible for handling complaints regarding unlawful discrimination, ~~(such as discriminatory harassment, intimidation, or bullying). The compliance officer(s) shall receive and in AR 5145.7 - Sexual Harassment for handling~~ coordinate the investigation of complaints regarding sexual harassment and shall ensure district compliance with law.

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.71 - Title IX Sexual Harassment Complaint Procedures)

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Note: The following paragraph is for use by districts that have designated more than one compliance officer.

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The compliance officer who receives a complaint may assign another compliance officer to investigate and resolve the complaint. The compliance officer shall promptly notify the complainant and respondent, ~~if applicable,~~ if another compliance officer is assigned to the complaint.

In no instance shall a compliance officer be assigned to a complaint in which the compliance officer has a bias or conflict of interest that would prohibit the fair investigation or resolution of the complaint. Any complaint against a compliance officer or that raises a concern about the compliance officer's ability to investigate the complaint fairly and without bias shall be filed with the Superintendent or designee who shall determine how the complaint will be investigated.

Note: 5 CCR 4621 mandates that the district's policy requires employees responsible for compliance and/or for investigating and resolving complaints to be knowledgeable about the laws and programs at issue in the complaints they are assigned. Compliance officers must also have training or experience in handling discrimination complaints, including appropriate investigative techniques and understanding of the applicable legal standards.

The Superintendent or designee shall ensure that employees assigned to investigate and resolve complaints receive training and are knowledgeable about the laws and programs at issue in the complaints to which they are assigned. Training provided to such employees shall cover current state and federal laws and regulations governing the program; applicable processes for investigating and resolving complaints, including those alleging unlawful discrimination, ~~(such as discriminatory~~ harassment, intimidation, or bullying); applicable standards for reaching decisions on complaints; and appropriate corrective measures. Assigned employees may have access to legal counsel as determined by the Superintendent or designee.

(cf. 4331 - Staff Development)

(cf. 9124 - Attorney)

The compliance officer or, if necessary, ~~an~~ appropriate administrator shall determine whether interim measures are necessary during ~~and pending the result of~~ an investigation ~~and while the result is pending~~. If interim measures are determined to be necessary, the compliance officer or the administrator shall consult with the Superintendent, the Superintendent's designee, or, if appropriate, the site principal to implement one or more interim measures. The interim measures shall remain in place until the compliance officer determines that they are no longer necessary or until the district issues its final written decision, whichever occurs first.

Notifications

The district's UCP policy and administrative regulation shall be posted in all district schools and offices, including staff lounges and student government meeting rooms. (Education Code 234.1)

Note: During the FPM process, CDE staff will check to ensure that the district's policy contains a statement ensuring annual dissemination of notice of the district's UCP to the persons specified below.

In addition, the Superintendent or designee shall annually provide written notification of the district's UCP to students, employees, parents/guardians of district students, district advisory committee members, school advisory committee members, appropriate private school officials or representatives, and other interested parties. (5 CCR 4622)

(cf. 0420 - School Plans/Site Councils)

(cf. 1220 - Citizen Advisory Committees)

(cf. 4112.9/4212.9/4312.9 - Employee Notifications)

(cf. 5145.6 - Parental Notifications)

Note: 5 CCR 4622 requires the district to include specified information in its annual UCP notice to students, parents/guardians, employees, and others. The following list reflects those required components and additional content of the notice listed in CDE's FPM instrument.

A sample of the annual notice is available through CDE's web site. It is the district's responsibility to update the notice as necessary to reflect new law.

The notice shall include:

1. A statement that the district is primarily responsible for compliance with federal and state laws and regulations, including those related to prohibition of unlawful discrimination, harassment, intimidation, or bullying against any protected group, and a list of all programs and activities that are subject to UCP as identified in the section "Complaints Subject to UCP" in the accompanying Board policy
2. The title of the position responsible for processing complaints, the identity of the person(s) currently occupying that position if known, and a statement that such persons will be knowledgeable about the laws and programs that they are assigned to investigate
3. A statement that a UCP complaint, except a complaint alleging unlawful discrimination, harassment, intimidation, or bullying, must be filed no later than one year from the date the alleged violation occurred
4. A statement that a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying must be filed no later than six months from the date of the alleged conduct or the date the complainant first obtained knowledge of the facts of the alleged conduct
5. A statement that a student enrolled in a public school shall not be required to pay a fee for participation in an educational activity that constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities

(cf. 3260 - Fees and Charges)

62. A statement that a complaint regarding student fees or the local control and accountability plan (LCAP) may be filed anonymously if the complainant provides evidence or information leading to evidence to support the complaint

(cf. 0460 - Local Control and Accountability Plan)

(cf. ~~3260 - Fees and Charges~~)

- ~~3. A statement that a student enrolled in a public school shall not be required to pay a fee for participation in an educational activity that constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities~~

- ~~74. A statement that a complaint regarding student fees must be filed no later than one year from the date the alleged violation occurred~~

5. A statement that the district will post a standardized notice of the educational and graduation requirements rights of foster youth, homeless students, children of military families, and former juvenile court school students now enrolled in the district, ~~children of military families, migrant students, and immigrant students enrolled in a newcomer program,~~ as specified in Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, and 51225.2, and the complaint process

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

(cf. 6173.3 - Education for Juvenile Court School Students)

(cf. 6175 - Migrant Education Program)

~~86. Identification of the responsible staff member(s), position(s), or unit(s) designated to receive complaints~~

7. A statement that complaints will be investigated in accordance with the district's UCP and a written decision will be sent to the complainant within 60 days from the receipt of the complaint, unless this time period is extended by written agreement of the complainant

98. A statement that, for programs within the scope of the UCP as specified in the accompanying Board policy, the complainant has a right to appeal the district's investigation report~~decision~~ to the California Department of Education (CDE) by filing a written appeal, including a copy of the original complaint and the district's decision, within 30 calendar~~45~~ days of receiving the district's decision

109. A statement advising the complainant of any civil law remedies, including, but not limited to, injunctions, restraining orders, or other remedies or orders that may be available under state or federal laws prohibiting discrimination, harassment, intimidation, or bullying~~antidiscrimination laws~~, if applicable

- ~~1140.~~ A statement that copies of the district's UCP are available free of charge

Note: The following paragraph may be modified to reflect district practice. Pursuant to Education Code 221.61, a district and district school are required to post information related to Title IX on their web sites, including specified information about complaint procedures under Title IX. See AR 5145.3 - Nondiscrimination/Harassment. A school or district that does not maintain a web site may comply by posting the information on the web site of its district or county office of education (COE), however a school, district, or COE is not required to establish a web site if it does not maintain one. A comprehensive list of rights based on the provisions of the federal regulations implementing Title IX can be found in Education Code 221.8

The annual notification, complete contact information of the compliance officer(s), and information related to Title IX as required pursuant to Education Code 221.~~661~~ shall be posted on the district and district school web sites~~site~~ and may be provided through district-supported social media, if available.

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

Note: Both federal and state laws contain requirements for translation of certain information and documents. Title VI of the Civil Rights Act of 1964 requires districts to ensure meaningful access to their programs and activities by persons with limited English proficiency. OCR has interpreted this to require that, whenever information is provided to parents/guardians, districts must notify limited-English-proficient (LEP) parents/guardians in a language other than English in order to be adequate. OCR enforces this requirement consistent with the Department of Justice's 2007 Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons. Under the Guidance, a recipient of federal funds has an obligation to provide language assistance to LEP individuals based on the balancing of four factors: (1) the number or proportion of LEP individuals likely to encounter the program, (2) the frequency with which LEP individuals come in contact with the program, (3) the nature and importance of the services provided by the program, and (4) the resources available to the recipient. State law is more specific than federal law: Education Code 48985 requires translation of certain information and documents if 15 percent or more of students enrolled in the school speak a single primary language other than English.

The Superintendent or designee shall ensure that all students and parents/guardians, including students and parents/guardians with limited English proficiency, have access to the relevant information provided in the district's policy, regulation, forms, and notices concerning the UCP.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's UCP policy, regulation, forms, and notices ~~concerning the UCP~~ shall be translated into that language, in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

Filing of Complaints

Note: Complaints filed under UCP may be filed directly with a compliance officer or with any site administrator not designated as a compliance officer. For example, acts of unlawful discrimination, harassment, intimidation, or bullying may initially be reported to a principal. See AR 5145.3 - Nondiscrimination/Harassment and AR 5145.7 - Sexual Harassment. If a site administrator not designated as a compliance officer receives a UCP complaint, the site administrator must notify a compliance officer. A district may also establish a site-level process for receiving informal reports about incidents for which a UCP complaint may be filed and notifying students and parents/guardians of their right to file a UCP complaint. Any site-level process established by a district should be in writing and distributed in the same manner as the grievance procedures listed herein with an explanation of how it interacts with the UCP complaint process.

The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and a date stamp. If a site administrator not designated as a compliance officer receives a complaint, the site administrator shall notify the compliance officer.

All complaints shall be filed in writing and signed by the complainant. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, district staff shall assist in the filing of the complaint. (5 CCR 4600)

Complaints shall also be filed in accordance with the following rules, as applicable:

1. A complaint alleging district violation of applicable state or federal law or regulations governing the programs specified in the accompanying Board policy (~~item #1 of the section "Complaints Subject to UCP"~~) may be filed by any individual, public agency, or organization. (5 CCR ~~46004630~~)

Note: Education Code 49013 and 52075 **mandate** districts to adopt procedures that allow for anonymous complaints to be filed when a district allegedly violates the prohibition against the charging of student fees or violates any requirement related to the LCAP.

2. Any complaint alleging noncompliance with law regarding the prohibition against student fees, deposits, and charges or any requirement related to the LCAP may be filed anonymously if the complaint provides evidence, or information leading to evidence, to support an allegation of noncompliance. A complaint about a violation of the prohibition against the charging of unlawful student fees may be filed with the principal of the school or with the Superintendent or designee. ~~However, any such complaint shall be filed no later than one year from the date the alleged violation occurred. (Education Code 49013, 52075; 5 CCR 4630)~~

Note: Pursuant to 5 CCR 4630, complaints related to the LCAP must be filed within a year of the date that the County Superintendent of Schools, the reviewing authority for districts, approves the district's LCAP.

3. ~~A UCP complaint, except for a UCPA complaint alleging unlawful discrimination, (such as discriminatory harassment, intimidation, or bullying, shall be filed no later than one year from the date the alleged violation occurred. For complaints related to the LCAP, the date of the alleged violation is the date when the County Superintendent of Schools approves the LCAP that was adopted by the Governing Board. (5 CCR 4630)~~
4. ~~A complaint alleging unlawful discrimination, harassment, intimidation, or bullying) may be filed only by a person persons who alleges havingallege that they have personally suffered unlawful discrimination, a person or who believesbelieve that an individual or any specific class of individuals has been subjected to unlawful discrimination, or a duly authorized representative who alleges that an individual student has been subjected to discrimination, harassment, intimidation, or bullying. (5 CCR 4630)~~
5. ~~A complaint alleging unlawful discrimination, harassment, intimidation, or bullying. The complaint shall be initiated no later than six months from the date that the alleged unlawful discrimination occurred, or six months from the date that the complainant first obtained knowledge of the facts of the alleged unlawful discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension. (5 CCR 4630)~~
64. When a complaint alleging unlawful discrimination, ~~(such as discriminatory harassment, intimidation, or bullying)~~ is filed anonymously, the compliance officer shall pursue an investigation or other response as appropriate, depending on the specificity and reliability of the information provided and the seriousness of the allegation.

Note: Districts should consult legal counsel before honoring a confidentiality request to withhold the victim's name from the alleged perpetrator, especially in the case of alleged sexual assault, as this may affect the district's ability to conduct a thorough investigation or provide supportive measures to the victim. In OCR's Part I: Questions and Answers Regarding the Department's Title IX Regulations, it is stated that, "Title IX regulations balance a complainant's desire for confidentiality (in terms of, for instance, the complainant's identity not being disclosed to the respondent) with a school's discretion to pursue an investigation where factual circumstances warrant an investigation even though the complainant does not desire to file a formal complaint or participate in a grievance process."

These guiding principles would also apply to harassment on the basis of race, gender, disability, or other protected characteristic.

7. ~~When a complainant of unlawful discrimination, harassment, intimidation, or bullying~~⁵~~When the complainant of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying)~~ or the alleged victim, when not the complainant, requests confidentiality, the compliance officer shall inform the complainant or victim that the request may limit the district's ability to investigate the conduct or take other necessary action. When honoring a request for confidentiality, the district shall nevertheless take all reasonable steps to investigate and resolve/respond to the complaint consistent with the request.

Mediation

Note: The following section should be used only by those districts that have decided to establish procedures for attempting to resolve complaints through alternative dispute resolution (ADR) procedures such as mediation; see the accompanying Board policy. **The following section may be modified to specify the ADR method and timelines used within the district.**

Districts may not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student; see AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

Within three business days after receiving the complaint, the compliance officer may informally discuss with all the parties the possibility of using mediation to resolve the complaint. Mediation shall be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving an allegation of sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to participate. If the parties agree to mediation, the compliance officer shall make all arrangements for this process.

Before initiating the mediation of a complaint alleging retaliation or unlawful discrimination, ~~(such as discriminatory harassment, intimidation, or bullying),~~ the compliance officer shall ensure that all parties agree to ~~permit~~^{make} the mediator ~~access a party~~ to all relevant confidential information. The compliance officer shall also notify all parties of the right to end the informal process at any time.

If the mediation process does not resolve the problem within the parameters of law, the compliance officer shall proceed with an investigation of the complaint.

The use of mediation shall not extend the district's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time. If mediation is successful and the complaint is withdrawn, then the district shall take only the actions agreed upon through the mediation. If mediation is unsuccessful, the district shall then continue with subsequent steps specified in this administrative regulation.

Investigation of Complaint

Note: 5 CCR 4631, which requires the district to provide the complainant with the opportunity to present relevant information, does not provide any timeline. Thus, the timeline specified below may be modified to reflect district practice.

Within 10 business days after the compliance officer receives the complaint, the compliance officer shall begin an investigation into the complaint.

Within one business day of initiating the investigation, the compliance officer shall provide the complainant and/or the complainant's representative with the opportunity to present the information contained in the complaint to the compliance officer and shall notify the complainant and/or representative of the opportunity to present the compliance officer with any evidence, or information leading to evidence, to support the allegations in the complaint. Such evidence or information may be presented at any time during the investigation.

Note: During the investigation, the compliance officer should consider all relevant circumstances, such as how the alleged misconduct affected one or more students' education; the type, frequency, and duration of the misconduct; the identity, age, and sex of the individuals involved in and impacted by the conduct and the relationship between them; the number of persons engaged in the conduct and at whom the conduct was directed; the size of the school, location of the incidents, and context in which they occurred; and other incidents at the school involving different individuals.

In conducting the investigation, the compliance officer shall collect all available documents and review all available records, notes, or statements related to the complaint, including any additional evidence or information received from the parties during the course of the investigation. The compliance officer shall individually interview all available witnesses with information pertinent to the complaint, and may visit any reasonably accessible location where the relevant actions are alleged to have taken place. At appropriate intervals, the compliance officer shall inform ~~the both~~ parties of the status of the investigation.

To investigate a complaint alleging retaliation or unlawful discrimination, ~~(such as discriminatory harassment, intimidation, or bullying,);~~ the compliance officer shall interview the alleged victim(s), any alleged ~~offender(s), offenders,~~ and other relevant witnesses privately, separately, and in a confidential manner. As necessary, additional staff or legal counsel may conduct or support the investigation.

Note: 5 CCR 4631 allows the district to dismiss a complaint when the complainant refuses to provide the investigator with relevant documents or otherwise obstructs the investigation. 5 CCR 4631 also provides that, if the district refuses to provide the investigator with access to records or other documents, the investigator may issue a finding in favor of the complainant. During the FPM process, CDE staff will check to ensure that both

of these statements regarding the provision of access to information are included in the district's policy or procedures, as specified below.

A complainant's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or ~~engagement in~~ any other obstruction of the investigation may result in the dismissal of the complaint because of a lack of evidence to support the allegation. Refusal by the district Similarly, a respondent's refusal to provide the district's investigator with access to records and documents or information other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or ~~engagement in~~ any other obstruction of ~~the investigation may result in a finding, based on evidence collected, that a violation has occurred and in the imposition of a remedy in favor of the complainant.~~ (5 CCR 4631)

~~In accordance with law, the district shall provide the investigator with access to records and other information related to the allegation in the complaint and shall not in any way obstruct the investigation. Failure or refusal of the district to cooperate in~~ the investigation may result in a finding based on evidence collected that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

Timeline for Investigation Report ~~Final Decision~~

Note: Pursuant to 5 CCR 4631, the district's investigation report must be sent to the complainant within 60 calendar days of receiving the complaint.

Pursuant to 5 CCR 4631, only a complainant has the right to receive the investigation report and to file a complaint with the Board if dissatisfied with the compliance officer's decision. However, under certain circumstances, some of the same rights should be extended to a respondent in order to make the process equitable. For example, since the respondent to a complaint alleging unlawful discrimination, harassment, intimidation, or bullying is usually an individual, the respondent should be notified when the complainant has agreed to an extension of timelines. Options 1 and 2 reflect these recommendations and may be modified to reflect district practice. When questions arise as to what rights to provide to a respondent, the district should consult legal counsel accordingly.

Pursuant to 5 CCR 4640, when a UCP complaint is erroneously sent to CDE without first being filed with the district, the 60-day period specified in 5 CCR 4631 begins when the district receives the complaint.

Unless extended by written agreement with the complainant, the compliance officer shall prepare and send to the complainant a written investigation report, as described in the section

"Investigation Report" ~~"Final Written Decision"~~ below, within 60 calendar days of the district's receipt of the complaint. (5 CCR 4631)

For any complaint alleging unlawful discrimination, ~~(such as discriminatory harassment, intimidation, and bullying);~~ the respondent shall be informed of any extension of the timeline agreed to by ~~the complainant. The respondent also shall be sent the district's final written decision at the same time it is provided to~~ the complainant.

Investigation Report

Note: 5 CCR 4631 specifies components that are required to be part of the district's investigation report. Inclusion of these items will help protect the district's position in case of an appeal to CDE, a complaint submitted to OCR, or if litigation is filed.

Final Written Decision

For all complaints, the district's investigation report~~final written decision~~ shall include: (5 CCR 4631)

1. The findings of fact based on the evidence gathered.~~In reaching a factual determination, the following factors may be taken into account:~~
 - a. ~~Statements made by any witnesses~~
 - b. ~~The relative credibility of the individuals involved~~
 - c. ~~How the complaining individual reacted to the incident~~
 - d. ~~Any documentary or other evidence relating to the alleged conduct~~
 - e. ~~Past instances of similar conduct by any alleged offenders~~
 - f. ~~Past false allegations made by the complainant~~
2. A~~The~~ conclusion providing a clear(s)~~of~~ law
3. ~~Disposition of the complaint~~
4. ~~Rationale for such disposition~~

~~For complaints of retaliation or unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the disposition of the complaint shall include a determination for each allegation as to whether the district is in compliance with the relevant lawretaliation or unlawful discrimination has occurred.~~

~~3The determination of whether a hostile environment exists may involve consideration of the following:~~

- a. ~~The manner in which the misconduct affected one or more students' education~~
- b. ~~The type, frequency, and duration of the misconduct~~
- c. ~~The relationship between the alleged victim(s) and offender(s)~~

- d. ~~The number of persons engaged in the conduct and at whom the conduct was directed~~
 - e. ~~The size of the school, location of the incidents, and context in which they occurred~~
 - f. ~~Other incidents at the school involving different individuals~~
5. Corrective action(s) whenever the district finds merit in the complaint, including, when required by law, a remedy to all affected students and parents/guardians and, for any actions that have been taken or will be taken to address the allegations in the complaint and including, with respect to a student fees complaint, a remedy that complies with Education Code 49013 and 5 CCR 4600

~~4~~For complaints of unlawful discrimination (such as discriminatory harassment, intimidation, or bullying), the decision may, as required by law, include:

- a. ~~The corrective actions imposed on the respondent~~
 - b. ~~Individual remedies offered or provided to the complainant or another person who was the subject of the complaint, but this information should not be shared with the respondent.~~
 - c. ~~Systemic measures the school has taken to eliminate a hostile environment and prevent recurrence~~
6. Notice of the complainant's ~~and respondent's~~ right to appeal the district's investigation report to CDE, except when the district has used the UCP to address a complaint not specified in 5 CCR 4610
5. Procedures ~~decision to CDE within 15 calendar days, and procedures~~ to be followed for initiating ~~such an appeal to CDE~~

The investigation report ~~decision~~ may also include follow-up procedures to prevent recurrence or retaliation and for reporting any subsequent problems.

Note: The Family Educational Rights and Privacy Act (FERPA) (20 USC 1232g; 34 CFR 99.1-99.67) protects student privacy, including student records containing details of the actions taken in response to a UCP complaint. However, pursuant to 20 USC 1221, FERPA may not "be construed to affect the applicability of Title VI of the Civil Rights Act of 1964, Title IX of Education Amendments of 1972, Title V of the Rehabilitation Act of 1973, the Age Discrimination Act, or other statutes prohibiting discrimination, to any applicable program." In February 2015, the Family Policy Compliance Office (FPCO), now the Student Privacy Policy Office, released a letter concluding that FERPA permits a district to disclose to a student who was subjected to unlawful discrimination certain information about the sanctions imposed upon the respondent when the sanctions directly relate to that student. Thus, if properly remedying the impact of discrimination would require disclosing to the alleged victim certain information on how the district disciplined the respondent (e.g., an order that the respondent stay away from the alleged victim), FPCO interprets FERPA as allowing the district to disclose that information.

Given the potential liability from improperly disclosing such information, districts are advised to consult with legal counsel when presented with a situation where a victim of unlawful discrimination requests information about sanctions imposed upon the respondent.

In consultation with district legal counsel, information about the relevant part of an investigation report ~~decision~~ may be communicated to a victim who is not the complainant and to other parties who may be involved in implementing the investigation report ~~decision~~ or are affected by the complaint, as long as the privacy of the parties is protected. In a complaint alleging unlawful discrimination, (such as discriminatory harassment, intimidation, and bullying), notice of the investigation report ~~district's decision~~ to the alleged victim shall include information about any sanction to be imposed upon the respondent that relates directly to the alleged victim.

Note: Education Code 48985 requires that reports sent to parents/guardians be written in their primary language when 15 percent or more of a school's enrolled students speak a single primary language other than English. During the FPM process, CDE staff will check to ensure that UCP complaint procedures pertaining to CSPP health and safety issues include a statement that, the district response and the investigation report must, whenever Education Code 48985 is applicable, be written in English and the primary language in which the complaint was filed; see the section "Health and Safety Complaints in License-Exempt Preschool Programs" below. The following paragraph extends this provision to all types of complaints to ensure compliance with Education Code 48985. In addition, based on Title VI of the Civil Rights Act of 1964, OCR requires districts to ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

If the complaint involves a limited-English-proficient (LEP) student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed.

Note: During the FPM process, CDE staff will expect to see a statement detailing a complainant's right to pursue civil law remedies (i.e., action in a court of law) in addition to or in conjunction with the right to pursue administrative remedies from CDE.

For complaints alleging unlawful discrimination, ~~based on state law (such as discriminatory harassment, intimidation, and bullying based on state law, the investigation report), the decision~~ shall also include a notice to the complainant that:

1. The complainant may pursue available civil law remedies outside of the district's complaint procedures, including, but not limited to, injunctions, restraining orders or other remedies or orders seeking assistance from mediation centers or public/private interest attorneys, 60 calendar days after the filing of an appeal with CDE. (Education Code 262.3)
2. The 60 days moratorium does not apply to complaints seeking injunctive relief in state courts or to discrimination complaints based on federal law. (Education Code 262.3)
3. Complaints alleging discrimination based on race, color, national origin, sex, gender, disability, or age may also be filed with the U.S. Department of Education, Office for Civil Rights at www.ed.gov/ocr within 180 days of the alleged discrimination.

Corrective Actions

Note: The following section may be revised to reflect district practice.

When a complaint is found to have merit, the compliance officer shall adopt any appropriate corrective action permitted by law. Appropriate corrective actions that focus on the larger school or district environment may include, but are not limited to, actions to reinforce district policies; training for faculty, staff, and students; updates to school policies; or school climate surveys.

(cf. 5137 - Positive School Climate)

For complaints involving retaliation or unlawful discrimination, ~~(such as discriminatory harassment, intimidation, or bullying,)~~ appropriate remedies that may be offered to the victim but not communicated to the respondent may include, but are not limited to, the following:

1. Counseling

(cf. 6164.2 - Guidance/Counseling Services)

2. Academic support

3. Health services

4. Assignment of an escort to allow the victim to move safely about campus

5. Information regarding available resources and how to report similar incidents or retaliation

6. Separation of the victim from any other individuals involved, provided the separation does not penalize the victim

7. Restorative justice

8. Follow-up inquiries to ensure that the conduct has stopped and there has been no retaliation

For complaints ~~of~~involving retaliation or unlawful discrimination, ~~(such as discriminatory harassment, intimidation, or bullying involving a student as the respondent,)~~ appropriate corrective actions that ~~focus on a student offender~~ may be provided to the student include, but are not limited to, the following:

1. Transfer from a class or school as permitted by law

2. Parent/guardian conference

3. Education regarding the impact of the conduct on others

4. Positive behavior support

5. Referral to a student success team

(cf. 6164.5 - Student Success Teams)

6. Denial of participation in extracurricular or cocurricular activities or other privileges as permitted by law

(cf. 6145 - Extracurricular and Cocurricular Activities)

7. Disciplinary action, such as suspension or expulsion, as permitted by law

(cf. 5144 - Discipline)

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

When an employee is found to have committed retaliation or unlawful discrimination, ~~(such as discriminatory~~ harassment, intimidation, or bullying~~);~~, the district shall take appropriate disciplinary action, up to and including dismissal, in accordance with applicable law and collective bargaining agreement.

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

The district may also consider training and other interventions for the larger school community to ensure that students, staff, and parents/guardians understand the types of behavior that constitute unlawful discrimination, ~~(such as discriminatory~~ harassment, intimidation, or bullying~~);~~, that the district does not tolerate it, and how to report and respond to it.

Note: Generally, when a complaint is found to have merit, an appropriate remedy is provided to the complainant or other affected person. However, in certain instances, the law may require a remedy to be provided to all affected persons, not just the complainant or subject of the complaint. For example, pursuant to Education Code 49013 and 5 CCR 4600, if the district, or CDE on appeal, finds merit in the complaint alleging noncompliance with the law regarding student fees and charges, the district is required to provide a remedy to all affected students and parents/guardians, as specified below. The same requirement applies to allegations of noncompliance with required instructional minutes for physical education pursuant to Education Code 51222 and 51223, course periods without educational content pursuant to Education Code 51228.3, and the LCAP requirements pursuant to Education Code 52075. Districts that do not maintain elementary schools should delete the reference to physical education below.

When a complaint is found to have merit, an appropriate remedy shall be provided to the complainant or other affected person.

However, if a complaint alleging noncompliance with the ~~law~~laws regarding student fees, deposits, and other charges, physical education instructional minutes, ~~courses without educational content~~, or any requirement related to the LCAP is found to have merit, the district shall provide a remedy to all affected students and parents/guardians subject to procedures established by regulation of the State Board of Education. (Education Code 49013, 51222, 51223, 51228.3, 52075)

For complaints alleging noncompliance with the ~~law~~laws regarding student fees, the district ~~shall attempt in good faith~~, by engaging in reasonable efforts, shall attempt in good faith to identify

and fully reimburse all affected students and parents/guardians who paid the unlawful student fees within one year prior to the filing of the complaint. (Education Code 49013; 5 CCR 4600)

Appeals to the California Department of Education

Any complainant who is dissatisfied with the district's ~~investigation report~~final written decision on a complaint regarding any specified federal or state educational program subject to UCP may file an appeal in writing with CDE within ~~30~~45 calendar days of receiving the district's ~~investigation report~~decision. (5 CCR 4632)

~~The complainant shall specify the basis for the appeal of the decision and how the facts of the district's decision are incorrect and/or the law has been misapplied.~~ The appeal shall be sent to CDE with a copy of the original locally filed complaint and a copy of the district's investigation report for that complaint. The complainant shall specify and explain the basis for the appeal, including at least one of the following: decision in that complaint. (5 CCR 4632)

- ~~1. The district failed to follow its~~When a respondent in any complaint procedures.
- ~~2. Relative to the allegations of the complaint, the alleging unlawful discrimination (such as discriminatory harassment, intimidation, and bullying) is dissatisfied with the~~ district's investigation report lacks material findings of fact necessary to reach a conclusion of law.
- ~~3. The material findings of fact in the district's investigation report are not supported by~~ substantial evidence.
- ~~4. The legal conclusion~~final written decision, the respondent, in the district's investigation report is inconsistent with the law.
- ~~5. In a case in which the district found noncompliance, the corrective actions fail to provide~~ a proper remedy.

Note: 5 CCR 4633 requires the district to submit the following documents to CDE within 10 days after the district has been notified that same manner as the complainant, may file an appeal has been filed. The district's failure to provide a timely and complete response may result in CDE ruling on the appeal without considering information from the district with CDE.

Upon notification by CDE that the district's ~~investigation report~~decision has been appealed, the Superintendent or designee shall forward the following documents to CDE within 10 days of the date of notification: (5 CCR 4633)

1. A copy of the original complaint
2. A copy of the ~~written decision~~
- ~~3. district's~~A summary of the nature and extent of the investigation ~~report~~conducted by the district, if not covered by the decision

34. A copy of the investigation file including, but not limited to, all notes, interviews, and documents submitted by the parties and gathered by the investigator
45. A report of any action taken to resolve the complaint
56. A copy of the district's UCP
67. Other relevant information requested by CDE

If notified by CDE that the district's investigation report failed to address allegation(s) raised by the complaint, the district shall, within 20 days of the notification, provide CDE and the appellant with an amended investigation report that addresses the allegation(s) that were not addressed in the original investigation report. The amended report shall also inform the appellant of the right to separately appeal the amended report with respect to the allegation(s) that were not addressed in the original report. (5 CCR 4632)

Note: Pursuant to 5 CCR 4633, CDE is required to issue a written decision regarding the appeal within 60 days of CDE's receipt of the appeal, unless extended by written agreement with the appellant or documentation by CDE of exceptional circumstances. Pursuant to 5 CCR 4635, if CDE's decision was issued based on evidence in the investigation file CDE received from the district or evidence uncovered after further investigation of the allegations that were the basis of the appeal, either party may request reconsideration by the Superintendent of Public Instruction or designee within 30 days of the appeal decision.

Pursuant to 5 CCR 4650, CDE may directly intervene in a complaint without waiting for action by the district when certain conditions exist, including the following: (1) the complaint alleges failure to comply with the UCP, including failure to follow the required timelines and failure to implement the final investigation report; (2) the complainant requests anonymity due to the possibility of retaliation and would suffer immediate and irreparable harm if a complaint was filed and the complainant was named; or (3) the complainant would suffer immediate and irreparable harm as a result of an application of a districtwide policy that is in conflict with state or federal law and that filing a complaint would be futile.

(12/20 6/21) 12/21

Regulation RESCUE UNION SCHOOL DISTRICT
approved: December 11, 2012 Rescue, California
revised: February 26, 2013
revised: December 9, 2014
revised: October 13, 2015
revised: April 12, 2016
revised: December 13, 2016
revised: October 10, 2017
revised: April 10, 2018
revised: October 8, 2019
revised: November 10, 2020
Considered: January 25, 2022

CSBA Sample Administrative Regulation

Community Relations

AR 1312.3(a)

UNIFORM COMPLAINT PROCEDURES

Note: 5 CCR 4621 **mandates** that the district's uniform complaint procedures (UCP) be consistent with the procedures of 5 CCR 4600-4670. Additionally, Education Code 52075 **mandates** districts to adopt policies and procedures implementing the use of UCP to investigate and resolve complaints alleging noncompliance with requirements related to the local control and accountability plan (LCAP), and Education Code 8212, as renumbered by AB 131 (Ch. 116, Statutes of 2021) **mandates** districts to adopt policies and procedures for resolving complaints regarding specified health and safety issues in license-exempt California State Preschool Programs (CSPP). Furthermore, a number of federal civil rights statutes and their implementing regulations **mandate** districts to adopt policies and procedures for the prompt and equitable resolution of complaints of unlawful discrimination, harassment, intimidation, or bullying. For example, all districts are **mandated** pursuant to 28 CFR 35.107 to adopt policy and procedures to address discrimination on the basis of disability, while districts that receive federal financial assistance are **mandated** pursuant to 34 CFR 106.8 and 34 CFR 110.25 to adopt policies and procedures to address discrimination on the basis of sex and age. Some of the factors considered by the U.S. Department of Education's Office for Civil Rights (OCR) when determining whether a district's procedures are "prompt and equitable" are addressed throughout the following administrative regulation.

Apart from these mandates, state law authorizes the use of UCP to resolve complaints of noncompliance with laws related to the development of a school plan for student achievement and the establishment of school site councils; accommodations for pregnant and parenting students; prohibition against the charging of student fees; educational rights of foster youth, homeless students, former juvenile court school students, children of military families, migrant students, and students participating in a newcomer program for newly arrived immigrants; assignment of students to courses without educational content; and physical education instructional minutes. See the section "Complaints Subject to UCP" in the accompanying Board policy.

Except as may otherwise be specifically provided in other district policies, these uniform complaint procedures (UCP) shall be used to investigate and resolve only the complaints specified in the accompanying Board policy.

(cf. 1312.1 - Complaints Concerning District Employees)

(cf. 1312.2 - Complaints Concerning Instructional Materials)

(cf. 1312.4 - Williams Uniform Complaint Procedures)

(cf. 4030 - Nondiscrimination in Employment)

Compliance Officers

Note: 5 CCR 4621 **mandates** the district to identify in its policies and procedures the person(s), position(s), or unit(s) responsible for ensuring compliance with applicable state and federal laws and regulations governing educational programs, including the receiving and investigating of complaints alleging unlawful discrimination, harassment, intimidation, or bullying and retaliation. During its Federal Program Monitoring (FPM) process, California Department of Education (CDE) staff will check to ensure that the district's procedures list the specific title(s) of the employee(s) responsible for receiving and investigating complaints. Districts should identify the specific title(s) of the compliance officer(s) in the space provided below. If a district identifies multiple compliance officers, it is recommended that one be designated the lead compliance officer.

The following paragraph specifies that the compliance officer will be the same person designated to serve as the Title IX Coordinator for addressing complaints of sexual harassment pursuant to AR 5145.7 - Sexual Harassment and AR 5145.71 - Title IX Sexual Harassment Complaint Procedures. Districts may modify this regulation to designate different district employees to serve these functions.

The district designates the individual(s), position(s), or unit(s) identified below as responsible for receiving, coordinating, and investigating complaints and for complying with state and federal civil rights laws. The individual(s), position(s), or unit(s) also serve as the compliance officer(s) specified in AR 5145.3 - Nondiscrimination/Harassment responsible for handling complaints regarding unlawful discrimination, harassment, intimidation, or bullying and in AR 5145.7 - Sexual Harassment for handling complaints regarding sexual harassment.

(cf. 5145.3 - Nondiscrimination/Harassment)

(cf. 5145.7 - Sexual Harassment)

(cf. 5145.71 - Title IX Sexual Harassment Complaints Procedures)

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Note: The following paragraph is for use by districts that have designated more than one compliance officer.

The compliance officer who receives a complaint may assign another compliance officer to investigate and resolve the complaint. The compliance officer shall promptly notify the complainant and respondent if another compliance officer is assigned to the complaint.

In no instance shall a compliance officer be assigned to a complaint in which the compliance officer has a bias or conflict of interest that would prohibit the fair investigation or resolution of the complaint. Any complaint against a compliance officer or that raises a concern about the compliance officer's ability to investigate the complaint fairly and without bias shall be filed with the Superintendent or designee who shall determine how the complaint will be investigated.

Note: 5 CCR 4621 **mandates** that the district's policy requires employees responsible for compliance and/or for investigating and resolving complaints to be knowledgeable about the laws and programs at issue in the complaints they are assigned. Compliance officers must also have training or experience in handling discrimination complaints, including appropriate investigative techniques and understanding of the applicable legal standards.

The Superintendent or designee shall ensure that employees assigned to investigate and resolve complaints receive training and are knowledgeable about the laws and programs at issue in the complaints to which they are assigned. Training provided to such employees shall cover current state and federal laws and regulations governing the program; applicable processes for investigating and resolving complaints, including those alleging unlawful discrimination, harassment, intimidation, or bullying; applicable standards for reaching decisions on complaints;

and appropriate corrective measures. Assigned employees may have access to legal counsel as determined by the Superintendent or designee.

(cf. 4331 - Staff Development)
(cf. 9124 - Attorney)

The compliance officer or, if necessary, an appropriate administrator shall determine whether interim measures are necessary during an investigation and while the result is pending. If interim measures are determined to be necessary, the compliance officer or the administrator shall consult with the Superintendent, the Superintendent's designee, or, if appropriate, the site principal to implement one or more interim measures. The interim measures shall remain in place until the compliance officer determines that they are no longer necessary or until the district issues its final written decision, whichever occurs first.

Notifications

The district's UCP policy and administrative regulation shall be posted in all district schools and offices, including staff lounges and student government meeting rooms. (Education Code 234.1)

Note: During the FPM process, CDE staff will check to ensure that the district's policy contains a statement ensuring annual dissemination of notice of the district's UCP to the persons specified below.

In addition, the Superintendent or designee shall annually provide written notification of the district's UCP to students, employees, parents/guardians of district students, district advisory committee members, school advisory committee members, appropriate private school officials or representatives, and other interested parties. (5 CCR 4622)

(cf. 0420 - School Plans/Site Councils)
(cf. 1220 - Citizen Advisory Committees)
(cf. 4112.9/4212.9/4312.9 - Employee Notifications)
(cf. 5145.6 - Parental Notifications)

Note: 5 CCR 4622 requires the district to include specified information in its annual UCP notice to students, parents/guardians, employees, and others. The following list reflects those required components and additional content of the notice listed in CDE's FPM instrument.

A sample of the annual notice is available through CDE's web site. It is the district's responsibility to update the notice as necessary to reflect new law.

The notice shall include:

1. A statement that the district is primarily responsible for compliance with federal and state laws and regulations, including those related to prohibition of unlawful discrimination, harassment, intimidation, or bullying against any protected group, and a list of all programs and activities that are subject to UCP as identified in the section "Complaints Subject to UCP" in the accompanying Board policy

2. The title of the position responsible for processing complaints, the identity of the person(s) currently occupying that position if known, and a statement that such persons will be knowledgeable about the laws and programs that they are assigned to investigate
3. A statement that a UCP complaint, except a complaint alleging unlawful discrimination, harassment, intimidation, or bullying, must be filed no later than one year from the date the alleged violation occurred
4. A statement that a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying must be filed no later than six months from the date of the alleged conduct or the date the complainant first obtained knowledge of the facts of the alleged conduct
5. A statement that a student enrolled in a public school shall not be required to pay a fee for participation in an educational activity that constitutes an integral fundamental part of the district's educational program, including curricular and extracurricular activities

(cf. 3260 - Fees and Charges)

6. A statement that a complaint regarding student fees or the local control and accountability plan (LCAP) may be filed anonymously if the complainant provides evidence or information leading to evidence to support the complaint

(cf. 0460 - Local Control and Accountability Plan)

7. A statement that the district will post a standardized notice of the educational and graduation requirements of foster youth, homeless students, children of military families, and former juvenile court school students now enrolled in the district, as specified in Education Code 48645.7, 48853, 48853.5, 49069.5, 51225.1, and 51225.2, and the complaint process

(cf. 6173 - Education for Homeless Children)

(cf. 6173.1 - Education for Foster Youth)

(cf. 6173.2 - Education of Children of Military Families)

(cf. 6173.3 - Education for Juvenile Court School Students)

(cf. 6175 - Migrant Education Program)

8. A statement that complaints will be investigated in accordance with the district's UCP and a written decision will be sent to the complainant within 60 days from the receipt of the complaint, unless this time period is extended by written agreement of the complainant
9. A statement that, for programs within the scope of the UCP as specified in the accompanying Board policy, the complainant has a right to appeal the district's investigation report to the California Department of Education (CDE) by filing a written appeal, including a copy of the original complaint and the district's decision, within 30 calendar days of receiving the district's decision

10. A statement advising the complainant of any civil law remedies, including, but not limited to, injunctions, restraining orders, or other remedies or orders that may be available under state or federal laws prohibiting discrimination, harassment, intimidation, or bullying, if applicable
11. A statement that copies of the district's UCP are available free of charge

Note: The following paragraph may be modified to reflect district practice. Pursuant to Education Code 221.61, a district and district school are required to post information related to Title IX on their web sites, including specified information about complaint procedures under Title IX. See AR 5145.3 - Nondiscrimination/Harassment. A school or district that does not maintain a web site may comply by posting the information on the web site of its district or county office of education (COE), however a school, district, or COE is not required to establish a web site if it does not maintain one. A comprehensive list of rights based on the provisions of the federal regulations implementing Title IX can be found in Education Code 221.8

The annual notification, complete contact information of the compliance officer(s), and information related to Title IX as required pursuant to Education Code 221.6 shall be posted on the district and district school web sites and may be provided through district-supported social media, if available.

(cf. 1113 - District and School Web Sites)

(cf. 1114 - District-Sponsored Social Media)

Note: Both federal and state laws contain requirements for translation of certain information and documents. Title VI of the Civil Rights Act of 1964 requires districts to ensure meaningful access to their programs and activities by persons with limited English proficiency. OCR has interpreted this to require that, whenever information is provided to parents/guardians, districts must notify limited-English-proficient (LEP) parents/guardians in a language other than English in order to be adequate. OCR enforces this requirement consistent with the Department of Justice's 2007 Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons. Under the Guidance, a recipient of federal funds has an obligation to provide language assistance to LEP individuals based on the balancing of four factors: (1) the number or proportion of LEP individuals likely to encounter the program, (2) the frequency with which LEP individuals come in contact with the program, (3) the nature and importance of the services provided by the program, and (4) the resources available to the recipient. State law is more specific than federal law: Education Code 48985 requires translation of certain information and documents if 15 percent or more of students enrolled in the school speak a single primary language other than English.

The Superintendent or designee shall ensure that all students and parents/guardians, including students and parents/guardians with limited English proficiency, have access to the relevant information provided in the district's policy, regulation, forms, and notices concerning the UCP.

If 15 percent or more of students enrolled in a particular district school speak a single primary language other than English, the district's UCP policy, regulation, forms, and notices shall be translated into that language, in accordance with Education Code 234.1 and 48985. In all other instances, the district shall ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

Filing of Complaints

Note: Complaints filed under UCP may be filed directly with a compliance officer or with any site administrator not designated as a compliance officer. For example, acts of unlawful discrimination, harassment, intimidation, or bullying may initially be reported to a principal. See AR 5145.3 - Nondiscrimination/Harassment and AR 5145.7 - Sexual Harassment. If a site administrator not designated as a compliance officer receives a UCP complaint, the site administrator must notify a compliance officer. A district may also establish a site-level process for receiving informal reports about incidents for which a UCP complaint may be filed and notifying students and parents/guardians of their right to file a UCP complaint. Any site-level process established by a district should be in writing and distributed in the same manner as the grievance procedures listed herein with an explanation of how it interacts with the UCP complaint process.

The complaint shall be presented to the compliance officer who shall maintain a log of complaints received, providing each with a code number and a date stamp. If a site administrator not designated as a compliance officer receives a complaint, the site administrator shall notify the compliance officer.

All complaints shall be filed in writing and signed by the complainant. If a complainant is unable to put a complaint in writing due to conditions such as a disability or illiteracy, district staff shall assist in the filing of the complaint. (5 CCR 4600)

Complaints shall also be filed in accordance with the following rules, as applicable:

1. A complaint alleging district violation of applicable state or federal law or regulations governing the programs specified in the accompanying Board policy may be filed by any individual, public agency, or organization. (5 CCR 4600)

Note: Education Code 49013 and 52075 **mandate** districts to adopt procedures that allow for anonymous complaints to be filed when a district allegedly violates the prohibition against the charging of student fees or violates any requirement related to the LCAP.

2. Any complaint alleging noncompliance with law regarding the prohibition against student fees, deposits, and charges or any requirement related to the LCAP may be filed anonymously if the complaint provides evidence, or information leading to evidence, to support an allegation of noncompliance. A complaint about a violation of the prohibition against the charging of unlawful student fees may be filed with the principal of the school or with the Superintendent or designee.

Note: Pursuant to 5 CCR 4630, complaints related to the LCAP must be filed within a year of the date that the County Superintendent of Schools, the reviewing authority for districts, approves the district's LCAP.

3. A UCP complaint, except for a UCP complaint alleging unlawful discrimination, harassment, intimidation, or bullying, shall be filed no later than one year from the date the alleged violation occurred. For complaints related to the LCAP, the date of the alleged violation is the date when the County Superintendent of Schools approves the LCAP that was adopted by the Governing Board. (5 CCR 4630)
4. A complaint alleging unlawful discrimination, harassment, intimidation, or bullying may be filed only by a person who alleges having personally suffered unlawful discrimination, a person who believes that any specific class of individuals has been subjected to unlawful

discrimination, or a duly authorized representative who alleges that an individual student has been subjected to discrimination, harassment, intimidation, or bullying. (5 CCR 4630)

5. A complaint alleging unlawful discrimination, harassment, intimidation, or bullying shall be initiated no later than six months from the date that the alleged unlawful discrimination occurred, or six months from the date that the complainant first obtained knowledge of the facts of the alleged unlawful discrimination. The time for filing may be extended for up to 90 days by the Superintendent or designee for good cause upon written request by the complainant setting forth the reasons for the extension. (5 CCR 4630)
6. When a complaint alleging unlawful discrimination, harassment, intimidation, or bullying is filed anonymously, the compliance officer shall pursue an investigation or other response as appropriate, depending on the specificity and reliability of the information provided and the seriousness of the allegation.

Note: Districts should consult legal counsel before honoring a confidentiality request to withhold the victim's name from the alleged perpetrator, especially in the case of alleged sexual assault, as this may affect the district's ability to conduct a thorough investigation or provide supportive measures to the victim. In OCR's [Part 1: Questions and Answers Regarding the Department's Title IX Regulations](#), it is stated that, "Title IX regulations balance a complainant's desire for confidentiality (in terms of, for instance, the complainant's identity not being disclosed to the respondent) with a school's discretion to pursue an investigation where factual circumstances warrant an investigation even though the complainant does not desire to file a formal complaint or participate in a grievance process."

These guiding principles would also apply to harassment on the basis of race, gender, disability, or other protected characteristic.

7. When a complainant of unlawful discrimination, harassment, intimidation, or bullying or the alleged victim, when not the complainant, requests confidentiality, the compliance officer shall inform the complainant or victim that the request may limit the district's ability to investigate the conduct or take other necessary action. When honoring a request for confidentiality, the district shall nevertheless take all reasonable steps to investigate and resolve/respond to the complaint consistent with the request.

Mediation

Note: The following section should be used only by those districts that have decided to establish procedures for attempting to resolve complaints through alternative dispute resolution (ADR) procedures such as mediation; see the accompanying Board policy. **The following section may be modified to specify the ADR method and timelines used within the district.**

Districts may not offer or facilitate an informal resolution process to resolve allegations that an employee sexually harassed a student; see AR 5145.71 - Title IX Sexual Harassment Complaint Procedures.

Within three business days after receiving the complaint, the compliance officer may informally discuss with all the parties the possibility of using mediation to resolve the complaint. Mediation shall be offered to resolve complaints that involve more than one student and no adult. However, mediation shall not be offered or used to resolve any complaint involving an allegation of sexual assault or where there is a reasonable risk that a party to the mediation would feel compelled to

participate. If the parties agree to mediation, the compliance officer shall make all arrangements for this process.

Before initiating the mediation of a complaint alleging retaliation or unlawful discrimination, harassment, intimidation, or bullying, the compliance officer shall ensure that all parties agree to permit the mediator access to all relevant confidential information. The compliance officer shall also notify all parties of the right to end the informal process at any time.

If the mediation process does not resolve the problem within the parameters of law, the compliance officer shall proceed with an investigation of the complaint.

The use of mediation shall not extend the district's timelines for investigating and resolving the complaint unless the complainant agrees in writing to such an extension of time. If mediation is successful and the complaint is withdrawn, then the district shall take only the actions agreed upon through the mediation. If mediation is unsuccessful, the district shall then continue with subsequent steps specified in this administrative regulation.

Investigation of Complaint

Note: 5 CCR 4631, which requires the district to provide the complainant with the opportunity to present relevant information, does not provide any timeline. Thus, **the timeline specified below may be modified to reflect district practice.**

Within 10 business days after the compliance officer receives the complaint, the compliance officer shall begin an investigation into the complaint.

Within one business day of initiating the investigation, the compliance officer shall provide the complainant and/or the complainant's representative with the opportunity to present the information contained in the complaint to the compliance officer and shall notify the complainant and/or representative of the opportunity to present the compliance officer with any evidence, or information leading to evidence, to support the allegations in the complaint. Such evidence or information may be presented at any time during the investigation.

Note: During the investigation, the compliance officer should consider all relevant circumstances, such as how the alleged misconduct affected one or more students' education; the type, frequency, and duration of the misconduct; the identity, age, and sex of the individuals involved in and impacted by the conduct and the relationship between them; the number of persons engaged in the conduct and at whom the conduct was directed; the size of the school, location of the incidents, and context in which they occurred; and other incidents at the school involving different individuals.

In conducting the investigation, the compliance officer shall collect all available documents and review all available records, notes, or statements related to the complaint, including any additional evidence or information received from the parties during the course of the investigation. The compliance officer shall individually interview all available witnesses with information pertinent to the complaint, and may visit any reasonably accessible location where the relevant actions are alleged to have taken place. At appropriate intervals, the compliance officer shall inform the parties of the status of the investigation.

To investigate a complaint alleging retaliation or unlawful discrimination, harassment, intimidation, or bullying, the compliance officer shall interview the alleged victim(s), any alleged offender(s), and other relevant witnesses privately, separately, and in a confidential manner. As necessary, additional staff or legal counsel may conduct or support the investigation.

Note: 5 CCR 4631 allows the district to dismiss a complaint when the complainant refuses to provide the investigator with relevant documents or otherwise obstructs the investigation. 5 CCR 4631 also provides that, if the district refuses to provide the investigator with access to records or other documents, the investigator may issue a finding in favor of the complainant. During the FPM process, CDE staff will check to ensure that both of these statements regarding the provision of access to information are included in the district's policy or procedures, as specified below.

A complainant's refusal to provide the district's investigator with documents or other evidence related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or any other obstruction of the investigation may result in the dismissal of the complaint because of a lack of evidence to support the allegation. Refusal by the district to provide the investigator with access to records and/or information related to the allegations in the complaint, failure or refusal to cooperate in the investigation, or any other obstruction of the investigation may result in a finding based on evidence collected that a violation has occurred and in the imposition of a remedy in favor of the complainant. (5 CCR 4631)

Timeline for Investigation Report

Note: Pursuant to 5 CCR 4631, the district's investigation report must be sent to the complainant within 60 calendar days of receiving the complaint.

Pursuant to 5 CCR 4631, only a complainant has the right to receive the investigation report and to file a complaint with the Board if dissatisfied with the compliance officer's decision. However, under certain circumstances, some of the same rights should be extended to a respondent in order to make the process equitable. For example, since the respondent to a complaint alleging unlawful discrimination, harassment, intimidation, or bullying is usually an individual, the respondent should be notified when the complainant has agreed to an extension of timelines. Options 1 and 2 reflect these recommendations and may be modified to reflect district practice. When questions arise as to what rights to provide to a respondent, the district should consult legal counsel accordingly.

Pursuant to 5 CCR 4640, when a UCP complaint is erroneously sent to CDE without first being filed with the district, the 60-day period specified in 5 CCR 4631 begins when the district receives the complaint.

Unless extended by written agreement with the complainant, the compliance officer shall prepare and send to the complainant a written investigation report, as described in the section "Investigation Report" below, within 60 calendar days of the district's receipt of the complaint. (5 CCR 4631)

For any complaint alleging unlawful discrimination, harassment, intimidation, and bullying, the respondent shall be informed of any extension of the timeline agreed to by the complainant.

Investigation Report

Note: 5 CCR 4631 specifies components that are required to be part of the district's investigation report. Inclusion of these items will help protect the district's position in case of an appeal to CDE, a complaint submitted to OCR, or if litigation is filed.

For all complaints, the district's investigation report shall include: (5 CCR 4631)

1. The findings of fact based on the evidence gathered
2. A conclusion providing a clear determination for each allegation as to whether the district is in compliance with the relevant law
3. Corrective action(s) whenever the district finds merit in the complaint, including, when required by law, a remedy to all affected students and parents/guardians and, for a student fees complaint, a remedy that complies with Education Code 49013 and 5 CCR 4600
4. Notice of the complainant's right to appeal the district's investigation report to CDE, except when the district has used the UCP to address a complaint not specified in 5 CCR 4610
5. Procedures to be followed for initiating an appeal to CDE

The investigation report may also include follow-up procedures to prevent recurrence or retaliation and for reporting any subsequent problems.

Note: The Family Educational Rights and Privacy Act (FERPA) (20 USC 1232g; 34 CFR 99.1-99.67) protects student privacy, including student records containing details of the actions taken in response to a UCP complaint. However, pursuant to 20 USC 1221, FERPA may not "be construed to affect the applicability of Title VI of the Civil Rights Act of 1964, Title IX of Education Amendments of 1972, Title V of the Rehabilitation Act of 1973, the Age Discrimination Act, or other statutes prohibiting discrimination, to any applicable program." In February 2015, the Family Policy Compliance Office (FPCO), now the Student Privacy Policy Office, released a letter concluding that FERPA permits a district to disclose to a student who was subjected to unlawful discrimination certain information about the sanctions imposed upon the respondent when the sanctions directly relate to that student. Thus, if properly remedying the impact of discrimination would require disclosing to the alleged victim certain information on how the district disciplined the respondent (e.g., an order that the respondent stay away from the alleged victim), FPCO interprets FERPA as allowing the district to disclose that information.

Given the potential liability from improperly disclosing such information, districts are advised to consult with legal counsel when presented with a situation where a victim of unlawful discrimination requests information about sanctions imposed upon the respondent.

In consultation with district legal counsel, information about the relevant part of an investigation report may be communicated to a victim who is not the complainant and to other parties who may be involved in implementing the investigation report or are affected by the complaint, as long as the privacy of the parties is protected. In a complaint alleging unlawful discrimination, harassment, intimidation, and bullying, notice of the investigation report to the alleged victim shall include information about any sanction to be imposed upon the respondent that relates directly to the alleged victim.

Note: Education Code 48985 requires that reports sent to parents/guardians be written in their primary language when 15 percent or more of a school's enrolled students speak a single primary language other than English. During the FPM process, CDE staff will check to ensure that UCP complaint procedures pertaining to CSPP health and safety issues include a statement that the district response and the investigation report must, whenever Education

Code 48985 is applicable, be written in English and the primary language in which the complaint was filed; see the section "Health and Safety Complaints in License-Exempt Preschool Programs" below. The following paragraph extends this provision to all types of complaints to ensure compliance with Education Code 48985. In addition, based on Title VI of the Civil Rights Act of 1964, OCR requires districts to ensure meaningful access to all relevant UCP information for parents/guardians with limited English proficiency.

If the complaint involves a limited-English-proficient (LEP) student or parent/guardian, then the district's response, if requested by the complainant, and the investigation report shall be written in English and the primary language in which the complaint was filed.

Note: During the FPM process, CDE staff will expect to see a statement detailing a complainant's right to pursue civil law remedies (i.e., action in a court of law) in addition to or in conjunction with the right to pursue administrative remedies from CDE.

For complaints alleging unlawful discrimination, harassment, intimidation, and bullying based on state law, the investigation report shall also include a notice to the complainant that:

1. The complainant may pursue available civil law remedies outside of the district's complaint procedures, including, but not limited to, injunctions, restraining orders or other remedies or orders, 60 calendar days after the filing of an appeal with CDE. (Education Code 262.3)
2. The 60 days moratorium does not apply to complaints seeking injunctive relief in state courts or to discrimination complaints based on federal law. (Education Code 262.3)
3. Complaints alleging discrimination based on race, color, national origin, sex, gender, disability, or age may also be filed with the U.S. Department of Education, Office for Civil Rights at www.ed.gov/ocr within 180 days of the alleged discrimination.

Corrective Actions

Note: The following section may be revised to reflect district practice.

When a complaint is found to have merit, the compliance officer shall adopt any appropriate corrective action permitted by law. Appropriate corrective actions that focus on the larger school or district environment may include, but are not limited to, actions to reinforce district policies; training for faculty, staff, and students; updates to school policies; or school climate surveys.

(cf. 5137 - Positive School Climate)

For complaints involving retaliation or unlawful discrimination, harassment, intimidation, or bullying, appropriate remedies that may be offered to the victim but not communicated to the respondent may include, but are not limited to, the following:

1. Counseling

(cf. 6164.2 - Guidance/Counseling Services)

2. Academic support

3. Health services
4. Assignment of an escort to allow the victim to move safely about campus
5. Information regarding available resources and how to report similar incidents or retaliation
6. Separation of the victim from any other individuals involved, provided the separation does not penalize the victim
7. Restorative justice
8. Follow-up inquiries to ensure that the conduct has stopped and there has been no retaliation

For complaints of retaliation or unlawful discrimination, harassment, intimidation, or bullying involving a student as the respondent, appropriate corrective actions that may be provided to the student include, but are not limited to, the following:

1. Transfer from a class or school as permitted by law
2. Parent/guardian conference
3. Education regarding the impact of the conduct on others
4. Positive behavior support
5. Referral to a student success team

(cf. 6164.5 - Student Success Teams)

6. Denial of participation in extracurricular or cocurricular activities or other privileges as permitted by law

(cf. 6145 - Extracurricular and Cocurricular Activities)

7. Disciplinary action, such as suspension or expulsion, as permitted by law

(cf. 5144 - Discipline)

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

When an employee is found to have committed retaliation or unlawful discrimination, harassment, intimidation, or bullying, the district shall take appropriate disciplinary action, up to and including dismissal, in accordance with applicable law and collective bargaining agreement.

(cf. 4118 - Dismissal/Suspension/Disciplinary Action)

(cf. 4218 - Dismissal/Suspension/Disciplinary Action)

The district may also consider training and other interventions for the larger school community to ensure that students, staff, and parents/guardians understand the types of behavior that constitute unlawful discrimination, harassment, intimidation, or bullying, that the district does not tolerate it, and how to report and respond to it.

Note: Generally, when a complaint is found to have merit, an appropriate remedy is provided to the complainant or other affected person. However, in certain instances, the law may require a remedy to be provided to all affected persons, not just the complainant or subject of the complaint. For example, pursuant to Education Code 49013 and 5 CCR 4600, if the district, or CDE on appeal, finds merit in the complaint alleging noncompliance with the law regarding student fees and charges, the district is required to provide a remedy to all affected students and parents/guardians, as specified below. The same requirement applies to allegations of noncompliance with required instructional minutes for physical education pursuant to Education Code 51222 and 51223, course periods without educational content pursuant to Education Code 51228.3, and the LCAP requirements pursuant to Education Code 52075. Districts that do not maintain elementary schools should delete the reference to physical education below.

When a complaint is found to have merit, an appropriate remedy shall be provided to the complainant or other affected person.

However, if a complaint alleging noncompliance with the law regarding student fees, deposits, and other charges, physical education instructional minutes, courses without educational content, or any requirement related to the LCAP is found to have merit, the district shall provide a remedy to all affected students and parents/guardians subject to procedures established by regulation of the State Board of Education. (Education Code 49013, 51222, 51223, 51228.3, 52075)

For complaints alleging noncompliance with the law regarding student fees, the district, by engaging in reasonable efforts, shall attempt in good faith to identify and fully reimburse all affected students and parents/guardians who paid the unlawful student fees within one year prior to the filing of the complaint. (Education Code 49013; 5 CCR 4600)

Appeals to the California Department of Education

Any complainant who is dissatisfied with the district's investigation report on a complaint regarding any specified federal or state educational program subject to UCP may file an appeal in writing with CDE within 30 calendar days of receiving the district's investigation report. (5 CCR 4632)

The appeal shall be sent to CDE with a copy of the original locally filed complaint and a copy of the district's investigation report for that complaint. The complainant shall specify and explain the basis for the appeal, including at least one of the following: (5 CCR 4632)

1. The district failed to follow its complaint procedures.
2. Relative to the allegations of the complaint, the district's investigation report lacks material findings of fact necessary to reach a conclusion of law.
3. The material findings of fact in the district's investigation report are not supported by substantial evidence.

4. The legal conclusion in the district's investigation report is inconsistent with the law.
5. In a case in which the district found noncompliance, the corrective actions fail to provide a proper remedy.

Note: 5 CCR 4633 requires the district to submit the following documents to CDE within 10 days after the district has been notified that an appeal has been filed. The district's failure to provide a timely and complete response may result in CDE ruling on the appeal without considering information from the district.

Upon notification by CDE that the district's investigation report has been appealed, the Superintendent or designee shall forward the following documents to CDE within 10 days of the date of notification: (5 CCR 4633)

1. A copy of the original complaint
2. A copy of the district's investigation report
3. A copy of the investigation file including, but not limited to, all notes, interviews, and documents submitted by the parties and gathered by the investigator
4. A report of any action taken to resolve the complaint
5. A copy of the district's UCP
6. Other relevant information requested by CDE

If notified by CDE that the district's investigation report failed to address allegation(s) raised by the complaint, the district shall, within 20 days of the notification, provide CDE and the appellant with an amended investigation report that addresses the allegation(s) that were not addressed in the original investigation report. The amended report shall also inform the appellant of the right to separately appeal the amended report with respect to the allegation(s) that were not addressed in the original report. (5 CCR 4632)

Note: Pursuant to 5 CCR 4633, CDE is required to issue a written decision regarding the appeal within 60 days of CDE's receipt of the appeal, unless extended by written agreement with the appellant or documentation by CDE of exceptional circumstances. Pursuant to 5 CCR 4635, if CDE's decision was issued based on evidence in the investigation file CDE received from the district or evidence uncovered after further investigation of the allegations that were the basis of the appeal, either party may request reconsideration by the Superintendent of Public Instruction or designee within 30 days of the appeal decision. Pursuant to 5 CCR 4650, CDE may directly intervene in a complaint without waiting for action by the district when certain conditions exist, including the following: (1) the complaint alleges failure to comply with the UCP, including failure to follow the required timelines and failure to implement the final investigation report; (2) the complainant requests anonymity due to the possibility of retaliation and would suffer immediate and irreparable harm if a complaint was filed and the complainant was named; or (3) the complainant would suffer immediate and irreparable harm as a result of an application of a districtwide policy that is in conflict with state or federal law and that filing a complaint would be futile.

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Auditor's Report on Financial Statements for 2020-2021

RECOMMENDATION:

The Superintendent is recommending the Board of Trustees accept the Auditor's Report on Financial Statements for the year ended June 30, 2021.

BACKGROUND:

State law requires school districts have an independent audit made of its financial statements on an annual basis. The firm of Stephen Roatch Accountancy Corporation Rescue Union School District's annual audit and has filed the report with the California Department of Education.

STATUS:

The Auditor's Report on the Rescue Union School District financial statements for 2020-2021 includes reports on compliance with state and federal regulations, as well as on internal controls and supplementary information required by the State.

The Auditor's Report finds that the financial statements present fairly, in all material respects, the financial position of the district and the results of operations for the year ended June 30, 2021.

The auditors noted five findings and they are noted in the audit summary document.

FISCAL IMPACT:

N/A

BOARD GOAL:

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district financially solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

**RESCUE UNION SCHOOL DISTRICT
COUNTY OF EL DORADO
RESCUE, CALIFORNIA**

AUDIT REPORT

JUNE 30, 2021

RESCUE UNION SCHOOL DISTRICT

JUNE 30, 2021

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RESCUE UNION SCHOOL DISTRICT

JUNE 30, 2021

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COMPTROLLER GENERAL

REPORT OF THE COMPTROLLER GENERAL ON THE FINANCIAL STATEMENTS OF THE STATE OF TEXAS FOR THE YEAR ENDING SEPTEMBER 30, 1998

FOR THE YEAR ENDING SEPTEMBER 30, 1998

STATE OF TEXAS

COMPTROLLER GENERAL

REPORT OF THE COMPTROLLER GENERAL ON THE FINANCIAL STATEMENTS OF THE STATE OF TEXAS FOR THE YEAR ENDING SEPTEMBER 30, 1998

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FINANCIAL SECTION

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FOR THE YEAR ENDING SEPTEMBER 30, 1998

STATE OF TEXAS

COMPTROLLER GENERAL

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Rescue Union School District
Rescue, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the remaining fund information of the Rescue Union School District, as of and for the year ended June 30, 2021, 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. 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 remaining fund information of the Rescue Union School District, as of June 30, 2021, and the respective changes in financial position 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, the budgetary comparison information, schedules of the proportionate share of the net pension liabilities, and schedules of contributions 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 Rescue Union School District's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The supplementary information listed in the table of contents and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate 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 supplementary information listed in the table of contents and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The Schedule of Financial Trends and Analysis has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 22, 2021 on our consideration of the Rescue Union 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 Rescue Union 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 Rescue Union School District's internal control over financial reporting and compliance.

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

December 22, 2021

RESCUE UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

(PREPARED BY DISTRICT MANAGEMENT)

This section of the Rescue Union School District's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year that ended on June 30, 2021. Please read it in conjunction with the Independent Auditor's Report presented on pages 1 through 3 and the District's financial statements, which immediately follow this section.

USING THIS ANNUAL REPORT

The annual report consists of a series of financial statements. The Statement of Net Position and Statement of Activities, presented on pages 14 and 15, provide information about the activities of the District as a whole and present a longer-term view of the District's finances. The fund financial statements for governmental activities, presented on pages 16 through 22, provide information about how the District services were financed in the short-term, and how much remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

FINANCIAL HIGHLIGHTS

- The District's financial status improved during the course of the year as net position increased 35.9%.
- On the Statement of Activities, total current year revenues exceeded total current year expenses by \$1,341,270.
- Net capital assets decreased \$1,725,375, due to the current year addition of \$489,684 of new capital assets and improvements, and the current year recognition of \$2,215,059 of depreciation expense.
- Total long-term liabilities increased \$762,949 due primarily to the net effect of general obligation bond payments of \$1,622,869, increase in accreted interest on the general obligation bonds of \$557,033, payments on the certificated of participation of \$415,000, and the current year increases in the District's net pension liabilities related to its participation in the CalSTRS and CalPERS pension plans.
- The District's General Fund produced an operating surplus of \$2,241,815 during 2020-21.
- The District maintains sufficient reserves for a district its size. It meets the state required minimum reserve for economic uncertainty of 3% of total General Fund expenditures, transfers out, and other uses (total outgo). During fiscal year 2020-21, General Fund total outgo was \$38,342,067. At June 30, 2021, the District had available reserves of \$3,837,911, which represents a reserve of 10%.

RESCUE UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

(PREPARED BY DISTRICT MANAGEMENT)

THE FINANCIAL REPORT

The full annual financial report consists of three separate parts, including the basic financial statements, supplementary information, and management's discussion and analysis. The three sections together provide a comprehensive overview of the District. The basic financial statements are comprised of the two kinds of statements that present financial information from different perspectives, government-wide and funds.

- Government-wide financial statements, which comprise the first two statements, provide both short-term and long-term information about the District's overall financial position.
- Individual parts of the District, which are reported as fund financial statements comprise the remaining statements.
 - ❖ Basic services funding is described in the governmental funds statements. These statements include short-term financing and identify the balance remaining for future spending.

Notes to the financials, which are included in the financial statements, provide more detailed data and explain some of the information in the statements. The required supplementary information provides further explanations and provides additional support for the financial statements. A comparison of the District's budget for the year is included.

Reporting the District as a Whole

The District as a whole is reported in the government-wide statements and uses accounting methods similar to those used by companies in the private sector. All the District's assets and liabilities are included in the Statement of Net Position. The Statement of Activities reports all of the current year's revenues and expenses regardless of when cash is received or paid.

The District financial health or position (net position) can be measured by taking the difference between the District's assets and liabilities.

- Increases or decreases in the net position of the District over time are indicators of whether its financial position is improving or deteriorating, respectively.
- Additional non-financial factors such as the condition of school buildings and other facilities, and changes in the property tax base of the District need to be considered in assessing the overall health of the District.

**RESCUE UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

(PREPARED BY DISTRICT MANAGEMENT)

THE FINANCIAL REPORT (CONCLUDED)

Reporting the District as a Whole (Concluded)

In the Statement of Net Position and the Statement of Activities all amounts represent governmental activities, since the District does not provide any services that should be categorized as business-type activities.

The basic services provided by the District, such as regular and special education, administration, and transportation are included here, and are primarily financed by property taxes and state formula aid. Non-basic services, such as child nutrition are also included here, but are financed by a combination of state and federal contract and grants, and local revenues.

Reporting the District Most Significant Funds

The District's fund-based financial statements provide detailed information about the District's most significant funds. Some funds are required to be established by State law and bond covenants. However, the District establishes many other funds as needed to control and manage money for specific purposes.

The major governmental funds of the Rescue Union School District are the General Fund, Bond Interest and Redemption Fund, Communities Facilities District Fund, and the Capital Facilities Fund. Governmental fund reporting focuses on how money flows into and out of the funds and the balances that remain at the end of the year. A modified accrual basis of accounting 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 operations and services. Governmental fund information helps determine the level of financial resources available in the near future to finance the District's programs.

**RESCUE UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(PREPARED BY DISTRICT MANAGEMENT)**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

The District's net position increased from \$3,736,575 at June 30, 2020 up to \$5,077,845 at June 30, 2021, or 35.9%.

	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2021</u>
<u>Assets</u>		
Deposits and Investments	\$ 10,665,748	\$ 12,301,430
Receivables	4,940,400	7,363,266
Inventories	27,109	39,886
Prepaid Expenses	56,469	45,543
Capital Assets, net	61,549,540	59,824,165
Total Assets	77,239,266	79,574,290
<u>Deferred Outflows of Resources</u>		
Pension Deferrals	10,432,343	9,456,866
<u>Liabilities</u>		
Current	4,592,306	5,187,382
Long-Term	75,079,820	75,673,206
Total Liabilities	79,672,126	80,860,588
<u>Deferred Inflows of Resources</u>		
Pension Deferrals	4,262,908	3,092,723
<u>Net Position</u>		
Net Investment in Capital Assets	29,017,889	28,842,789
Restricted for Debt Service (Deficit)	(2,271,855)	(2,000,367)
Restricted for Other Purposes	3,477,134	5,582,447
Unrestricted (Deficit)	(26,486,593)	(27,347,024)
Total Net Position	\$ 3,736,575	\$ 5,077,845
<i>Table includes financial data of the combined governmental funds</i>		

The deficit balance for restricted for debt service primarily reflects that the obligation for accumulated accreted interest on the District's outstanding capital appreciation bonds currently exceeds the amount available in the Bond Interest and Redemption Fund. The deficit will be eliminated by future property tax collections.

The unrestricted deficit balance is due primarily to the requirement for the District to record a liability in the financial statements to reflect the District's proportionate share of the net pension liabilities related to its participation in the CalSTRS and CalPERS pension plans.

**RESCUE UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

(PREPARED BY DISTRICT MANAGEMENT)

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

The District's total current year revenues exceeded total current year expenses by \$1,341,270.

	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2021</u>
<u>Program Revenues</u>		
Charges for Services	\$ 887,825	\$ 545,191
Operating Grants and Contributions	5,770,804	11,319,055
<u>General Revenues</u>		
Taxes Levied	15,653,768	15,753,937
Federal and State Aid	19,131,856	18,495,727
Interest and Investment Earnings	148,293	111,347
Other Revenues	1,697,521	513,016
Total Revenues	<u>43,290,067</u>	<u>46,738,273</u>
<u>Expenses</u>		
Instruction	25,047,081	26,748,438
Instruction-Related Services	4,780,092	4,892,839
Pupil Services	4,352,100	4,864,212
General Administration	2,359,754	2,419,091
Plant Services	4,143,376	4,344,235
Interest on Long-Term Debt	1,805,072	1,498,007
Other Expenses	774,154	630,181
Total Expenses	<u>43,261,629</u>	<u>45,397,003</u>
Changes in Net Position	<u>\$ 28,438</u>	<u>\$ 1,341,270</u>

Table includes financial data of the combined governmental funds

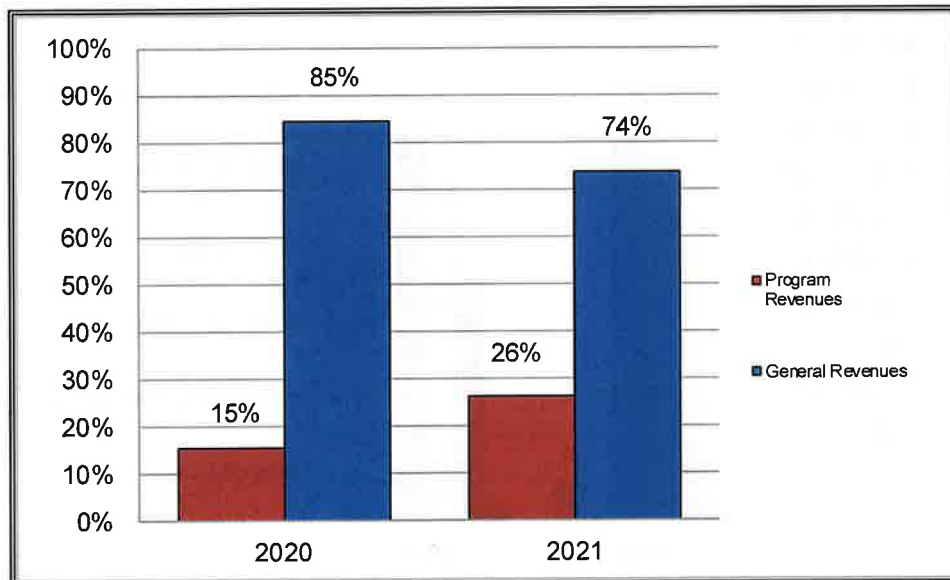
**RESCUE UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(PREPARED BY DISTRICT MANAGEMENT)**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

	Total Cost of Services		Net Cost of Services	
	2020	2021	2020	2021
	Instruction	\$ 25,047,081	\$ 26,748,438	\$ 21,282,225
Instruction-Related Services	4,780,092	4,892,839	4,333,645	4,242,208
Pupil Services	4,352,100	4,864,212	2,657,814	1,827,293
General Administration	2,359,754	2,419,091	2,155,467	2,034,261
Plant Services	4,143,376	4,344,235	3,930,936	3,751,570
Interest on Long-Term Debt	1,805,072	1,498,007	1,805,072	1,498,007
Other Expenses	774,154	630,181	437,841	195,234
Totals	\$ 43,261,629	\$ 45,397,003	\$ 36,603,000	\$ 33,532,757

Table includes financial data of the combined governmental funds

The table above presents the cost of major District activities. The table also shows each activity's net cost (total cost less fees generated by the activities and intergovernmental aid provided for specific programs). The \$33,532,757 total net cost represents the financial burden that was placed on the District's general revenues for providing the services listed.



For fiscal year 2020-21, program revenues financed 26% of the total cost of providing the services listed above, while the remaining 74% was financed by the general revenues of the District.

**RESCUE UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

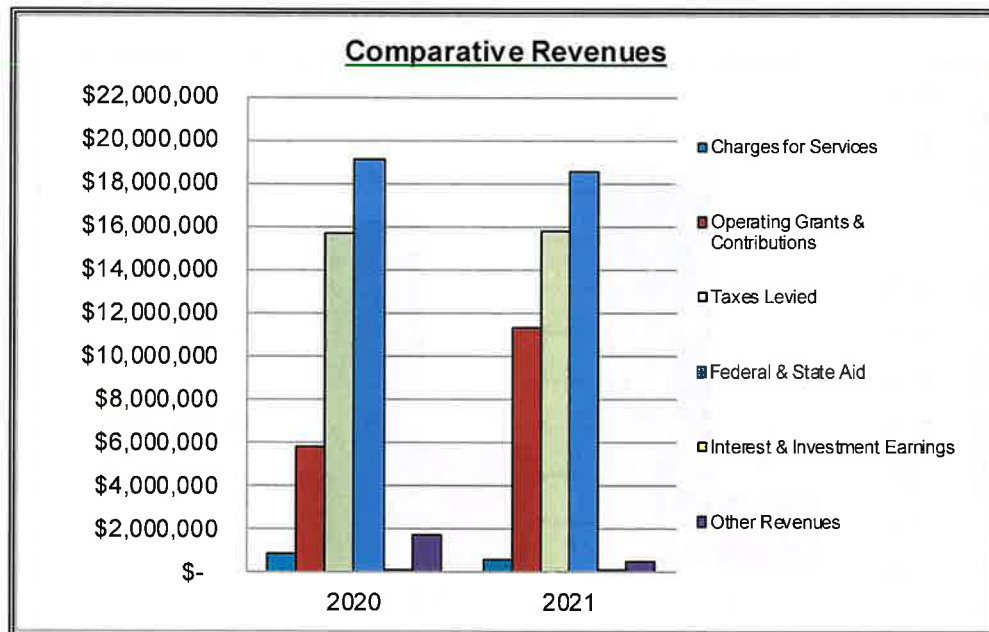
(PREPARED BY DISTRICT MANAGEMENT)

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

Schedule of Revenues For Governmental Functions

	FYE 2020 Amount	Percent of Total	FYE 2021 Amount	Percent of Total
<u>Program Revenues</u>				
Charges for Services	\$ 887,825	2.05%	\$ 545,191	1.17%
Operating Grants & Contributions	5,770,804	13.33%	11,319,055	24.22%
<u>General Revenues</u>				
Taxes Levied	15,653,768	36.16%	15,753,937	33.71%
Federal & State Aid	19,131,856	44.19%	18,495,727	39.57%
Interest & Investment Earnings	148,293	0.34%	111,347	0.24%
Other Revenues	1,697,521	3.92%	513,016	1.10%
Total Revenues	\$ 43,290,067	100.00%	\$ 46,738,273	100.00%

Table includes financial data of the combined governmental funds



**RESCUE UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(PREPARED BY DISTRICT MANAGEMENT)**

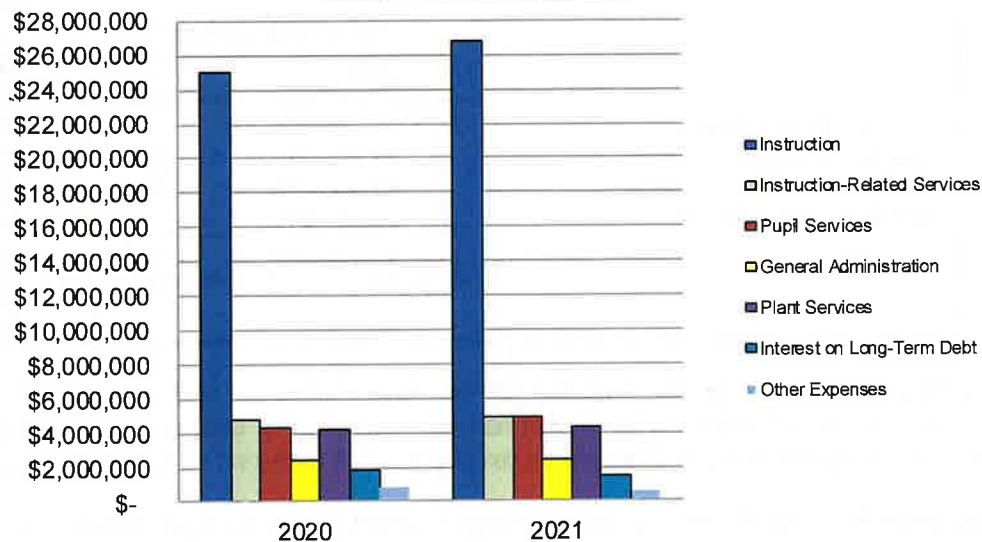
FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONTINUED)

Schedule of Expenses For Governmental Functions

<u>Expenses</u>	<u>FYE 2020 Amount</u>	<u>Percent of Total</u>	<u>FYE 2021 Amount</u>	<u>Percent of Total</u>
Instruction	\$ 25,047,081	57.90%	\$ 26,748,438	58.92%
Instruction-Related Services	4,780,092	11.05%	4,892,839	10.78%
Pupil Services	4,352,100	10.06%	4,864,212	10.71%
General Administration	2,359,754	5.45%	2,419,091	5.33%
Plant Services	4,143,376	9.58%	4,344,235	9.57%
Interest on Long-Term Debt	1,805,072	4.17%	1,498,007	3.30%
Other Expenses	774,154	1.79%	630,181	1.39%
Total Expenses	\$ 43,261,629	100.00%	\$ 45,397,003	100.00%

Table includes financial data of the combined governmental funds

Comparative Expenses



**RESCUE UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(PREPARED BY DISTRICT MANAGEMENT)**

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE (CONCLUDED)

<u>Comparative Schedule of Capital Assets</u>		
	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2021</u>
Land	\$ 4,640,099	\$ 4,640,099
Construction-in-Progress	488,430	503,397
Sites and Improvements	3,750,238	3,495,295
Buildings and Improvements	49,804,779	48,591,393
Furniture and Equipment	2,865,994	2,593,981
Capital Assets, net	<u>\$ 61,549,540</u>	<u>\$ 59,824,165</u>

Net capital assets decreased \$1,725,375, due to the current year addition of \$489,684 of new capital assets and improvements, and the current year recognition of \$2,215,059 of depreciation expense.

<u>Comparative Schedule of Long-Term Liabilities</u>		
	<u>Governmental Activities</u>	
	<u>2020</u>	<u>2021</u>
Compensated Absences	\$ 58,375	\$ 78,937
General Obligation Bonds	26,815,771	25,749,935
Certificates of Participation	11,500,000	11,085,000
Net Pension Liabilities	38,801,918	41,025,141
Totals	<u>\$ 77,176,064</u>	<u>\$ 77,939,013</u>

The general obligation bonds are financed by the local taxpayers and represent 33% of the District's total long-term liabilities. The District has satisfied all of its debt service requirements for its bonded debt and continues to maintain an excellent credit rating on all of its debt issues.

The notes to the financial statements are an integral part of the financial presentation and contain more detailed information as to interest, principal, retirement amounts, and future debt retirement dates.

**RESCUE UNION SCHOOL DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2021
(PREPARED BY DISTRICT MANAGEMENT)**

FINANCIAL ANALYSIS OF DISTRICT'S FUNDS

The fund balance of the General Fund increased \$2,241,815 and the combined fund balances of all other District governmental funds increased \$1,381,888.

GENERAL FUND BUDGETARY HIGHLIGHTS

The District's budget is prepared in accordance with California law and is based on the modified accrual basis of accounting. Over the course of the year, the District revises its budget based on updated financial information. The original budget, approved at the end of June for July 1, is based on May Revise figures and updated 45 days after the State approves its final budget when material. In addition, the District revises its budget at First and Second Interim.

ECONOMIC FACTORS BEARING ON THE DISTRICT'S FUTURE

The District will continue to be impacted by the on-going health concerns associated with Covid-19. The District has already modified most of its operational procedures as most aspects of its operations were directly affected by Covid-19. However, due to the unknown nature of the virus and the everchanging guidance provided by the California Department of Education, California Public Health, and El Dorado County Public Health, further procedural modification may be necessary. In addition, State and Local economies have also been impacted by Covid-19, which may affect future school funding and student enrollment.

Since 2011, Rescue USD has been in a state of declining enrollment. Declining enrollment creates fiscal pressures for RUSD, as state funding is tied to the number of students they serve. Most district-level declines in student enrollment are large and long lasting. Enrollment does not generally rebound, so RUSD must adjust to lower enrollment levels and less state revenues for the foreseeable future.

The employer contribution rates for CalSTRS and CalPERS will continue to increase on an annual basis for the near future.

Accordingly, based on the above factors, the District's budget should continue to be managed with a great degree of conservatism over the next few years. The District has an excellent track record in meeting this challenge in what has proven to be a cycle of lean years and prosperous years for education finances.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, parents, 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 regarding this report or need additional financial information, contact Lisa Donaldson, Assistant Superintendent of Business Services, Rescue Union School District, 2390 Bass Lake Road, Rescue CA 95672.

RESCUE UNION SCHOOL DISTRICT
STATEMENT OF NET POSITION
JUNE 30, 2021

	Governmental Activities
<u>Assets</u>	
Deposits and Investments (Note 2)	\$ 12,301,430
Receivables (Note 3)	7,363,266
Stores Inventory (Note 1H)	39,886
Prepaid Expenses (Note 1H)	45,543
Capital Assets, Not Depreciated (Note 5)	5,143,496
Capital Assets, Net of Accumulated Depreciation	54,680,669
Total Assets	79,574,290
<u>Deferred Outflows of Resources</u>	
Pension Deferrals (Note 8)	9,456,866
<u>Liabilities</u>	
Accounts Payable and Other Current Liabilities	1,259,296
Accrued Interest Payable	296,008
Tax and Revenue Anticipation Notes	755,000
Unearned Revenue (Note 1H)	611,271
Long-Term Liabilities:	
<i>Portion Due or Payable Within One Year:</i>	
Compensated Absences (Note 1H)	78,937
General Obligation Bonds (Note 6)	1,756,870
Certificates of Participation (Note 7)	430,000
<i>Portion Due or Payable After One Year:</i>	
General Obligation Bonds (Note 6)	23,993,065
Certificates of Participation (Note 7)	10,655,000
Net Pension Liabilities (Note 8)	41,025,141
Total Liabilities	80,860,588
<u>Deferred Inflows of Resources</u>	
Pension Deferrals (Note 8)	3,092,723
<u>Net Position</u>	
Net Investment in Capital Assets	28,842,789
Restricted:	
For Capital Projects	2,235,039
For Debt Service (Deficit)	(2,000,367)
For Educational Programs	2,121,476
For Other Purposes	1,225,932
Unrestricted (Deficit)	(27,347,024)
Total Net Position	\$ 5,077,845

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**RESCUE UNION SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

Functions	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
<u>Governmental Activities</u>					
Instruction	\$ 26,748,438	\$ 188,802	\$ 6,575,452		\$ (19,984,184)
Instruction-Related Services:					
Supervision of Instruction	1,422,826	21,957	293,565		(1,107,304)
Instructional Library and Technology	578,458	22,604	30,938		(524,916)
School Site Administration	2,891,555	359	281,208		(2,609,988)
Pupil Services:					
Home-to-School Transportation	1,064,639	386	75,408		(988,845)
Food Services	1,749,540	14,603	2,345,932		610,995
Other Pupil Services	2,050,033	3,590	597,000		(1,449,443)
General Administration:					
Data Processing Services	318,167		9,207		(308,960)
Other General Administration	2,100,924	80,071	295,552		(1,725,301)
Plant Services	4,344,235	2,528	590,137		(3,751,570)
Ancillary Services	59,177	2,011	4,487		(52,679)
Interest on Long-Term Debt	1,498,007				(1,498,007)
Other Outgo	571,004	208,280	220,169		(142,555)
Total Governmental Activities	\$ 45,397,003	\$ 545,191	\$ 11,319,055	\$ 0	(33,532,757)
<u>General Revenues</u>					
Taxes Levied for General Purposes					12,599,450
Taxes Levied for Debt Service					2,200,487
Taxes Levied for Specific Purposes					954,000
Federal and State Aid - Unrestricted					18,495,727
Interest and Investment Earnings					111,347
Transfers from Other Agencies					40,228
Miscellaneous					472,788
Total General Revenues					34,874,027
Change in Net Position					1,341,270
Net Position - July 1, 2020					3,736,575
Net Position - June 30, 2021					\$ 5,077,845

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**RESCUE UNION SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021**

	General	Bond Interest and Redemption
<u>Assets</u>		
Deposits and Investments (Note 2)	\$ 4,854,070	\$ 2,016,340
Receivables (Note 3)	7,115,672	
Stores Inventory (Note 1H)		
Prepaid Expenditures (Note 1H)	45,543	
Total Assets	\$ 12,015,285	\$ 2,016,340
<u>Liabilities and Fund Balances</u>		
Liabilities:		
Accounts Payable	\$ 1,243,226	
Tax and Revenue Anticipation Notes	755,000	
Unearned Revenue (Note 1H)	611,271	
Total Liabilities	2,609,497	
Fund Balances: (Note 10)		
Nonspendable	52,043	
Restricted	2,121,476	\$ 2,016,340
Assigned	3,394,358	
Unassigned	3,837,911	
Total Fund Balances	9,405,788	2,016,340
Total Liabilities and Fund Balances	\$ 12,015,285	\$ 2,016,340

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

Community Facilities District	Capital Facilities	Non-Major Governmental Funds	Total Governmental Funds
\$ 2,057,572	\$ 2,239,039	\$ 1,134,409 247,594 39,886	\$ 12,301,430 7,363,266 39,886 45,543
<u>\$ 2,057,572</u>	<u>\$ 2,239,039</u>	<u>\$ 1,421,889</u>	<u>\$ 19,750,125</u>
	\$ 4,000	\$ 12,070	\$ 1,259,296 755,000 611,271
	<u>4,000</u>	<u>12,070</u>	<u>2,625,567</u>
\$ 2,057,572	2,235,039	43,886 1,205,291 160,642	95,929 9,635,718 3,555,000 3,837,911
<u>2,057,572</u>	<u>2,235,039</u>	<u>1,409,819</u>	<u>17,124,558</u>
<u>\$ 2,057,572</u>	<u>\$ 2,239,039</u>	<u>\$ 1,421,889</u>	<u>\$ 19,750,125</u>

**RESCUE UNION SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
JUNE 30, 2021**

Total Fund Balances - Governmental Funds \$ 17,124,558

Amounts reported for governmental activities in the statement of net position are different from amounts reported in governmental funds due to the following:

Capital assets: In governmental funds, only current assets are reported. In the statement of net position, all assets are reported, including capital assets and accumulated depreciation. Capital assets and accumulated depreciation are:

Capital Assets	\$ 94,401,921	
Accumulated Depreciation	(34,577,756)	
Net		59,824,165

Deferred outflows and inflows of resources relating to pensions: In governmental funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported. The net of deferred outflows and inflows was:

6,364,143

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including long-term liabilities, are reported. Long-term liabilities reported at the end of the period are:

Compensated Absences	78,937	
General Obligation Bonds	25,749,935	
Certificates of Participation	11,085,000	
Net Pension Liabilities	41,025,141	
Total		(77,939,013)

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statements of activities, it is recognized in the period that it is incurred. The additional liability for unmaturred interest owed at the end of the period was:

(296,008)

Total Net Position - Governmental Activities **\$ 5,077,845**

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

**RESCUE UNION SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	General	Bond Interest and Redemption
<u>Revenues</u>		
LCFF Sources:		
State Apportionment / Transfers	\$ 17,818,484	
Local Taxes	12,538,993	
Total LCFF Sources	30,357,477	
Federal Revenue	2,773,040	
State Revenue	5,401,119	
Local Revenue	1,999,222	\$ 2,207,191
Total Revenues	40,530,858	2,207,191
<u>Expenditures</u>		
Current:		
Instruction	24,511,309	
Supervision of Instruction	1,241,197	
Instructional Library and Technology	489,740	
School Site Administration	2,560,929	
Home-To-School Transportation	970,643	
Food Services	16,222	
Other Pupil Services	1,858,685	
Data Processing Services	267,149	
Other General Administration	1,763,506	
Plant Services	3,871,976	
Facilities Acquisition and Construction	162,342	
Ancillary Services	57,365	
Other Outgo	571,004	
Debt Service: Principal Retirement		1,533,500
Debt Service: Interest and Issuance Costs		580,637
Total Expenditures	38,342,067	2,114,137
Excess of Revenues Over Expenditures	2,188,791	93,054
<u>Other Financing Sources (Uses)</u>		
Operating Transfers In		
Operating Transfers Out	(80)	
Other Sources	53,104	
Total Other Financing Sources (Uses)	53,024	0
Net Change in Fund Balances	2,241,815	93,054
Fund Balances - July 1, 2020	7,163,973	1,923,286
Fund Balances - June 30, 2021	\$ 9,405,788	\$ 2,016,340

THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS

<u>Community Facilities District</u>	<u>Capital Facilities</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
			\$ 17,818,484
			12,538,993
			30,357,477
		\$ 2,167,186	4,940,226
		170,993	5,572,112
\$ 162,338	\$ 540,103	906,500	5,815,354
162,338	540,103	3,244,679	46,685,169
			24,511,309
			1,241,197
			489,740
			2,560,929
			970,643
		1,593,406	1,609,628
			1,858,685
			267,149
	61,986	37,027	1,862,519
3,803		37,114	3,912,893
	1,766	47,375	211,483
			57,365
			571,004
		415,000	1,948,500
		460,889	1,041,526
3,803	63,752	2,590,811	43,114,570
158,535	476,351	653,868	3,570,599
		875,969	875,969
	(161,947)	(713,942)	(875,969)
			53,104
0	(161,947)	162,027	53,104
158,535	314,404	815,895	3,623,703
1,899,037	1,920,635	593,924	13,500,855
\$ 2,057,572	\$ 2,235,039	\$ 1,409,819	\$ 17,124,558

RESCUE UNION SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Net Change in Fund Balances - Governmental Funds **\$ 3,623,703**

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds due to the following:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Capital Outlay Expenditures	\$ 489,684	
Depreciation Expense	<u>(2,215,059)</u>	
Net		(1,725,375)

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statements of activities, compensated absences are measured by the amounts earned during the fiscal year. The difference between amounts paid and amounts earned was: (20,562)

Pensions: In governmental funds, pension costs are recognized when employer contributions are made. In the statement of activities, pensions costs are recognized on the accrual basis. This year, the difference between accrual basis pension costs and actual employer contributions was: (2,028,515)

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt, including bond issue premium, were: 2,037,869

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, interest expense is recognized in the period that it is incurred. Unmatured interest owed at the end of the period, less matured interest paid during the period but owed from the prior period, was: (545,850)

Change in Net Position of Governmental Activities **\$ 1,341,270**

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

A. Financial Reporting Entity

The Rescue Union School District (the "District") is a public educational agency operating under the applicable laws and regulations of the State of California. It is governed by a five member Board of Trustees elected by registered voters of the District, which comprises an area in El Dorado County. The District was established in 1950 and serves students in kindergarten through eighth grade.

The District accounts for its financial transactions in accordance with the policies and procedures of the Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants (AICPA).

The financial reporting entity consists of the following:

- The primary government
- Organizations for which the primary government is financially accountable
- Other organizations for which the primary government may determine, through exercise of management's professional judgment, that the inclusion of an organization that does not meet the financial accountability criteria is necessary in order to prevent the reporting entity's financial statements from being misleading. In such instances, the organization should be included as a component unit.

Component Units are legally separate organizations for which elected officials of the primary government (District) are financially accountable. The District has financial and operational relationships with the El Dorado School Financing Community Facilities District No. 2007-1 (the "Agency") and the Rescue District Facilities Corporation (the "Corporation"). The Agency meets the definition of a joint venture. The Corporation meets the reporting entity definition for inclusion as a component unit of the District. Accordingly, the financial activities of the Agency and Corporation have been included in the financial statements of the District.

El Dorado School Financing Community Facilities District: The El Dorado School Financing Community Facilities District No. 2007-1 (Agency) was formed by a Joint Powers Agreement among the Rescue Union School District, Buckeye Union School District and El Dorado Union High School District pursuant to the Mello-Roos Community Facilities Act of 1982. The Agency was formed for the purpose of administering and collecting special taxes for its member districts. The Agency has no employees or property and equipment, and its powers are limited to the implementation of the Mello-Roos financing plan contemplated in the Joint Powers Agreement.

The Agency is governed by an elected board consisting of one representative from each member district. Board members are elected by the participating districts' governing boards and have decision-making authority, the power to designate management, the ability to significantly influence operations and primary accountability for fiscal matters.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Financial Reporting Entity (Continued)

Oversight responsibility; the ability to conduct independent financial affairs, issue debt instruments, approve budgets, sign contracts, levy taxes, and otherwise influence operations and account for fiscal matters, is exercised by the Agency's Governing Board. Accordingly, the Agency is considered to be a separate legal entity from the District and is designated as a joint venture for financial reporting purposes. The District's financial statements must include the Mello-Roos activity on behalf of the District in this joint venture. This information is presented in these financial statements as the Community Facilities District Fund.

Rescue District Facilities Corporation: The Rescue District Facilities Corporation (Corporation) is a nonprofit, public benefits corporation, incorporated under the laws of the State of California and recorded by the Secretary of State in March, 2001. The Corporation was formed for the sole purpose of providing financial assistance to the District by financing the design, development, acquisition, construction, improvement and remodeling of facilities and equipment, together with site acquisition, development, landscaping, utilities, furnishings, improvements, parking and all appurtenant and related facilities. When the Corporation's certificates of participation have been paid with State reimbursements and the District's developer fees, title to all Corporation property will pass to the District for no additional consideration.

The following are those aspects of the relationship between the District and the Corporation that satisfy the financial reporting entity criteria:

- The Corporation is governed by the elected Board of Trustees of the Rescue Union School District ex officio. Board members have decision-making authority, the power to designate management, the ability to significantly influence operations, and primary accountability for fiscal matters.
- The Corporation has no employees. The District's Superintendent and the Assistant Superintendent of Business Services function as agents of the Corporation. Neither individual receives additional compensation for work performed in this capacity.
- The District exercises significant influence over operations of the Corporation as the District will always be the sole lessee of all facilities owned by the Corporation.
- All major financing arrangements, contracts, and financial transactions of the Corporation must have the consent of the District.
- Any deficits incurred by the Corporation will be reflected in the lease payments of the District. Any surpluses of the Corporation revert to the District at the end of the lease period.
- The District's lease payments will be the sole revenue source of the Corporation.
- The District has assumed a "moral obligation", and potentially a legal obligation, for any debt incurred by the Corporation.

The Corporation's financial activity is blended with the District's financial data and is presented in the Rescue District Facilities Corporation Fund. Certificates of participation issued by the Corporation are reported as a liability in the Statement of Net Position.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Financial Reporting Entity (Concluded)

Governmental Accounting Standards Board Statement No. 39 (GASB 39), *Determining Whether Certain Organizations are Component Units*, provides further guidance, stating that a legally separate organization should be reported as a component unit if specific criteria are met. The District has determined that there are no organizations, for which the District is not financially accountable, which should be reported within its financial reporting entity under GASB 39.

B. Basis of Presentation

Government-wide Financial Statements:

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the District and its component units. The effect of interfund activity within the governmental activities column has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues.

The government-wide financial statements are prepared using the economic resources measurement focus. This is the same approach used in the preparation of the proprietary fund and fiduciary fund financial statements but differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for the governmental funds.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. 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 goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Fund Financial Statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column.

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Concluded)

Fund Financial Statements (Concluded):

With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

C. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting.

Revenues - Exchange and Non-exchange Transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. Under the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. "Available" means 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. For the District, "available" means collectible within the current period or within 45, 60, 90 days after year-end, depending on the revenue source. 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 as collectible within one year.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, grants, and entitlements. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants and entitlements is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are to be used or the fiscal year when use is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned Revenue:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Certain grants received before eligibility requirements are met are recorded as unearned revenue. On governmental fund financial statements, receivables associated with non-exchange transactions that will not be collected within the availability period have also been recorded as unearned revenue.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Basis of Accounting (Concluded)

Expenses/Expenditures:

On an accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity or retained earnings, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District maintains the following governmental fund types:

General Fund - The general fund is used to account for and report all financial resources not accounted for and reported in another fund.

Special Revenue Funds - Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted, committed, or assigned to expenditure for specified purposes other than debt service or capital projects. Other resources also may be reported in the fund if those resources are restricted, committed, or assigned to the specified purpose of the fund.

Debt Service Funds - Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Capital Projects Funds - Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The District's funds are organized into major and non-major funds as follows:

Major Governmental Funds:

The *General Fund* is the general operating fund of the District.

The *Bond Interest and Redemption Fund* is used to account for District taxes received and expended to pay bond interest and redeem bond principal.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Fund Accounting (Concluded)

Major Governmental Funds (Concluded):

The *Community Facilities District Fund* is a debt service fund used for the purpose of administering and collecting special taxes for the District. The District's respective activity within the El Dorado School Financing Community Facilities District 2007-1 joint venture is reflected in this fund.

The *Capital Facilities Fund* is used to account for resources received from developer impact fees assessed under provisions of the California Environmental Quality Act (CEQA).

Non-major Governmental Funds:

The *Cafeteria Fund* is used to account for revenues received and expenditures made to operate the District's cafeteria program.

The *Rescue District Facilities Corporation Debt Service Fund* is a debt service fund used to account for the accumulation of resources for, and the payment of, certificates of participation debt principal, interest, and related costs.

The *County School Facilities Fund* is used primarily to account separately for state apportionments provided for construction of school facilities (Education Code Sections 17009.5 and 17070.10-17076.10).

The *Rescue District Facilities Corporation Fund* is a capital projects fund used for the purpose of administering and collecting special taxes for the District. The District's respective activity within the El Dorado School Financing Community Facilities District 2007-1 joint venture is reflected in this fund.

E. 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. By state law, the District's Governing Board must adopt a final budget no later than July 1. Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. By state law, the District's Governing Board must adopt a final budget no later than July 1.

A public hearing must be conducted to receive comments prior to adoption. The District's Governing Board satisfied these requirements. These budgets are revised by the District's Governing Board and Superintendent during the year to give consideration to unanticipated income and expenditures. The original and final revised budget is presented for the General Fund as required supplementary information on page 57.

Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. 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 certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

G. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated at June 30.

H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity

1. Deposits and Investments

The District is authorized to maintain cash in banks and revolving funds that are insured to \$250,000 by the Federal Depository Insurance Corporation (FDIC).

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 County is authorized to deposit cash and invest excess funds by California *Government Code* Section 53648 et seq. The funds maintained by the County are either secured by the FDIC or are collateralized.

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.

Investments with original maturities greater than one year are stated at fair value. Fair value is estimated based on quoted market prices at year-end. All investments not required to be reported at fair value are stated at cost or amortized cost.

2. Stores Inventory and Prepaid Expenses / Expenditures

Inventory is recorded using the consumption method in that inventory acquisitions are initially recorded in inventory asset accounts and are recorded as expenditures when the supplies are used. Inventory is valued at average cost and consists of expendable supplies held for consumption.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity (Continued)

2. Stores Inventory and Prepaid Expenses/Expenditures (Concluded)

Prepaid expenses/expenditures represent amounts paid in advance of receiving goods or services. The District has the option of reporting an expenditure in governmental funds for prepaid items either when purchased or during the benefiting period. The District has chosen to report the expenditure when incurred.

Reported inventory and prepaid expense/expenditures are equally offset by a reserve, which indicates that these amounts are not available for appropriation.

3. Capital Assets

Furniture and equipment purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost, and capital improvement, acquisition, or construction with an original cost of \$50,000 or more are reported at historical cost or estimated historical cost.

Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend the asset's lives are not capitalized, but are expensed as incurred.

Depreciation on all capital assets is computed using a straight-line basis over the following estimated useful lives:

<u>Asset Class</u>	<u>Years</u>
Site and Improvements	20
Buildings and Improvements	20-50
Furniture and Equipment	5-20

4. Deferred Outflows of Resources

In addition to assets, the District will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the District will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity (Continued)

5. Unearned Revenue

Cash received for federal and state special projects and programs is recognized as revenue to the extent that qualifying expenditures have been incurred. Unearned revenue is recorded to the extent that cash received on specific projects and programs exceeds qualifying expenditures.

6. Compensated Absences

All vacation pay is accrued when incurred in the government-wide financial statements.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken, since such benefits do not vest, nor is payment probable; however, unused sick leave is added to the creditable service period for calculation of retirement benefits when the employee retires.

7. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS), and additions to/deductions from the CalSTRS' and CalPERS' 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. Investments are reported at fair value.

8. Long-term Liabilities

In the government-wide financial statements, long-term obligations are reported as liabilities in the Statement of Net Position. Premiums and discounts as well as refunding costs are deferred and amortized over the life of the obligation, when applicable. Liabilities are reported net of applicable premiums, discounts or refunding costs.

In the fund financial statements, governmental funds recognize premiums and discounts as well as issuance and refunding costs, when the debt is issued. The face amount of the debt issued, premiums, discounts, issuance and refunding costs are reported as other financing sources or uses.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity (Continued)

9. Fund Balances

The governmental fund financial statements present fund balances based on classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in the respective governmental funds can be spent. The allowable classifications used in the governmental fund financial statements are as follows:

Nonspendable Fund Balance consists of funds that cannot be spent due to their form (e.g., inventories and prepaids) or funds that legally or contractually must be maintained intact.

Restricted Fund Balance consists of funds that are mandated for a specific purpose by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance consists of funds that are set aside for a specific purpose by the District's highest level of decision-making authority (Governing Board). Formal action must be taken prior to the end of the fiscal year. The same formal action must be taken to remove or change the limitations placed on the funds.

Assigned Fund Balance consists of funds that are set aside with the intent to be used for a specific purpose by the District's highest level of decision-making authority or a body or official that has been given the authority to assign funds. Assigned funds cannot cause a deficit in unassigned fund balance. The Governing Board delegated authority to the Assistant Superintendent of Business Services to identify intended uses of assigned funds.

Unassigned Fund Balance consists of excess funds that have not been classified in the previous four categories. All Funds in this category are considered spendable resources. This category also provides the resources necessary to meet unexpected expenditures and revenue shortfalls. The District established a minimum fund balance policy of 10% of the District's general fund annual operating expenditures.

The District considers restricted fund balances to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the District considers committed amounts to be reduced first, followed by assigned amounts and then unassigned amounts.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONCLUDED)

H. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity (Concluded)

10. Local Control Funding Formula (LCFF)/Property Tax

The formula for determining the level of funding per student is the “Local Control Funding Formula” (LCFF). District funding under the LCFF is generally provided by a mix of state aid and local property taxes.

The County of El Dorado is responsible for assessing, collecting and apportioning property taxes to the District. Taxes are levied for each fiscal year on taxable real and personal property in the county. The levy is based on the assessed values as of the preceding January 1, which is also the lien date. Property taxes on the secured roll are due on November 1 and February 1, and taxes become delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the lien date (January 1), and become delinquent if unpaid by August 31.

Secured property taxes are recorded as revenue when apportioned, in the fiscal year of the levy. The county apportions secured property tax revenue in accordance with the alternative method of distribution prescribed by Section 4705 of the California *Revenue and Taxation Code*. This alternate method provides for crediting each applicable fund with its total secured taxes upon completion of the secured tax roll, approximately October 1 of each year.

The County Auditor reports the amount of the District’s allocated property tax revenue to the California Department of Education. Property taxes are recorded as local LCFF sources by the District. The California Department of Education reduces the District’s LCFF entitlement by the District’s local property tax revenue. Any balance remaining is paid from the State General Fund, and is known as LCFF State Aid.

NOTE 2 - DEPOSITS AND INVESTMENTS

Deposits and investments as of June 30, 2021, consist of the following:

Cash in Revolving Funds	\$ 10,500
Cash with Fiscal Agent	2,057,572
County Pool Investments	<u>10,233,358</u>
Total	<u>\$ 12,301,430</u>

Cash in Revolving Funds

Cash in revolving funds consist of all cash maintained in commercial bank accounts that are used as revolving funds as well as petty cash funds.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Cash with Fiscal Agent

The cash with fiscal agent represents debt proceeds that have been set aside for capital projects and the repayment of long-term liabilities, and is held by a third party custodian in the District's name.

County Pool Investments

County pool investments consist of District cash held by the El Dorado County Treasury that is invested in the county investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts that are based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

General Authorization

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

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 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	N/A	None	None
Local Agency Investment Fund	N/A	None	None
Joint Powers Authority Pools	N/A	None	None

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

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 in the El Dorado County Investment Pool.

Weighted Average Maturity

The District monitors the interest rate risk inherent in its portfolio by measuring the weighted average maturity of its portfolio. Information about the weighted average maturity of the District's portfolio is presented in the following schedule:

<u>Investment Type</u>	<u>Carrying Value</u>	<u>Fair Value</u>	<u>Weighted Average Days to Maturity</u>
County Pool Investments	\$ 10,233,358	\$ 10,209,329	699

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. Investments in the County Treasury are not required to be rated.

Custodial Credit Risk - Deposits

This is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. However, the California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies.

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, 2021, the District's bank balance was not exposed to custodial credit risk.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS (CONCLUDED)

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 specific 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 reasonable 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 El Dorado 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, 2021:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Uncategorized</u>
County Pool Investments	\$ 10,209,329	\$ 10,209,329

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

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 3 - RECEIVABLES

Receivables at June 30, 2021 consist of the following:

	General Fund	Non-Major Governmental Funds	Totals
Federal Government	\$ 1,359,622	\$ 212,383	\$ 1,572,005
State Government	5,644,860	17,316	5,662,176
Local Governments	51,696		51,696
Miscellaneous	59,494	17,895	77,389
Totals	\$ 7,115,672	\$ 247,594	\$ 7,363,266

NOTE 4 - INTERFUND ACTIVITIES

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

A. Due From/Due To Other Funds

There were no interfund receivables and payables balances as of June 30, 2021.

B. Interfund Transfers

Interfund transfers consist of operating transfers from funds receiving revenue to funds through which the resources are to be expended. Interfund transfers during the 2020-21 fiscal year were as follows:

General Fund transfer to the Cafeteria Fund to reimburse the bad debts balance	\$ 80
Community Facilities District Fund transfer to the Rescue District Facilities Corporation Debt Service Fund for COP payment	713,942
Capital Facilities Fund transfer to the Rescue District Facilities Corporation Debt Service Fund for COP payment	161,947
Total	\$ 875,969

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 5 - CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2021, is shown below:

	Balances July 1, 2020	Additions	Deletions	Balances June 30, 2021
Capital Assets Not Being Depreciated:				
Land	\$ 4,640,099			\$ 4,640,099
Construction-in-Progress	488,430	\$ 14,967		503,397
Total Capital Assets Not Being Depreciated	<u>5,128,529</u>	<u>14,967</u>	<u>\$ 0</u>	<u>5,143,496</u>
Capital Assets Being Depreciated:				
Sites and Improvements	7,825,890	17,548		7,843,438
Buildings and Improvements	74,233,906	243,557		74,477,463
Furniture and Equipment	6,723,912	213,612		6,937,524
Total Capital Assets Being Depreciated	<u>88,783,708</u>	<u>474,717</u>	<u>0</u>	<u>89,258,425</u>
Less Accumulated Depreciation:				
Sites and Improvements	4,075,652	272,491		4,348,143
Buildings and Improvements	24,429,127	1,456,943		25,886,070
Furniture and Equipment	3,857,918	485,625		4,343,543
Total Accumulated Depreciation	<u>32,362,697</u>	<u>2,215,059</u>	<u>0</u>	<u>34,577,756</u>
Total Capital Assets Being Depreciated, Net	<u>56,421,011</u>	<u>(1,740,342)</u>	<u>0</u>	<u>54,680,669</u>
Capital Assets, Net	<u>\$ 61,549,540</u>	<u>\$ (1,725,375)</u>	<u>\$ 0</u>	<u>\$ 59,824,165</u>

Depreciation expense was charged to governmental activities as follows:

Instruction	\$ 1,369,332
Instruction-Related Services	250,479
Pupil Services	249,013
General Administration	123,841
Plant Services	222,394
Total	<u>\$ 2,215,059</u>

NOTE 6 - GENERAL OBLIGATION BONDS

The general obligation bonds are secured by the full faith and credit of the District. El Dorado County is obligated to annually levy ad valorem taxes for the payment of interest on, and principal of, the bonds upon all property subject to taxation in the District.

The outstanding general obligation debt of the District as of June 30, 2021, excluding \$386,001 of unamortized bond premiums, is as follows:

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 6 - GENERAL OBLIGATION BONDS (CONTINUED)

A. Current Interest Bonds

<u>Year of Issue</u>	<u>Interest Rate %</u>	<u>Year of Maturity</u>	<u>Amount of Original Issue</u>	<u>Outstanding July 1, 2020</u>	<u>Issued Current Year</u>	<u>Redeemed Current Year</u>	<u>Outstanding June 30, 2021</u>
2005	3.50-5.00	2023	\$ 5,510,000	\$ 5,235,000		\$ 510,000	\$ 4,725,000
2013	2.00-4.00	2030	7,610,000	7,210,000		50,000	7,160,000
2016	2.48	2024	2,719,500	2,362,300		123,500	2,238,800
			<u>\$ 15,839,500</u>	<u>\$ 14,807,300</u>	<u>\$ 0</u>	<u>\$ 683,500</u>	<u>\$ 14,123,800</u>

The annual requirements to amortize the current interest bonds payable, outstanding as of June 30, 2021, are as follows:

<u>Year Ended June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2022	\$ 1,522,500	\$ 526,623	\$ 2,049,123
2023	1,707,300	448,803	2,156,103
2024	1,882,100	362,087	2,244,187
2025	2,086,900	290,172	2,377,072
2026	65,000	262,500	327,500
2027-2031	6,860,000	817,000	7,677,000
Totals	<u>\$ 14,123,800</u>	<u>\$ 2,707,185</u>	<u>\$ 16,830,985</u>

B. Capital Appreciation Bonds

<u>Year of Issue</u>	<u>Accretion Rate %</u>	<u>Year of Maturity</u>	<u>Amount of Original Issue</u>	<u>Outstanding July 1, 2020</u>	<u>Accreted Interest Current Year</u>	<u>Redeemed Current Year</u>	<u>Outstanding June 30, 2021</u>
1998	5.0-11.0	2020	\$ 3,947,612	\$ 743,617	\$ 6,383	\$ 750,000	\$ 0
2005	4.68-5.59	2027	1,709,889	3,772,890	202,364	100,000	3,875,254
2007	4.47-5.96	2032	3,802,070	7,016,594	348,286		7,364,880
Totals			<u>\$ 9,459,571</u>	<u>\$ 11,533,101</u>	<u>\$ 557,033</u>	<u>\$ 850,000</u>	<u>\$ 11,240,134</u>

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 6 - GENERAL OBLIGATION BONDS (CONCLUDED)

B. Capital Appreciation Bonds (Concluded)

The outstanding obligation for the capital appreciation bonds is as follows:

Year Ended June 30	Amount of Original Issue (Principal)	Accreted Interest	Totals
2022	\$ 68,711	\$ 75,729	\$ 144,440
2023	67,268	75,240	142,508
2024	74,328	84,116	158,444
2025	70,341	80,536	150,877
2026	1,029,148	881,797	1,910,945
2027-2031	2,204,303	2,591,907	4,796,210
2032-2036	1,947,764	1,988,946	3,936,710
Totals	<u>\$ 5,461,863</u>	<u>\$ 5,778,271</u>	<u>\$ 11,240,134</u>

The annual requirements to amortize the capital appreciation bonds at June 30, 2021, are as follows:

Year Ended June 30	Principal	Interest	Totals
2022	\$ 68,711	\$ 76,289	\$ 145,000
2023	67,268	82,732	150,000
2024	74,328	100,672	175,000
2025	70,341	104,659	175,000
2026	1,029,148	1,270,852	2,300,000
2027-2031	2,204,303	4,495,697	6,700,000
2032-2036	1,947,764	4,917,236	6,865,000
Totals	<u>\$ 5,461,863</u>	<u>\$ 11,048,137</u>	<u>\$ 16,510,000</u>

NOTE 7 - CERTIFICATES OF PARTICIPATION

On May 13, 2010, the District issued 2010 Certificate of Participation, in the aggregate amount of \$8,000,000 with interest rates ranging from 3.00% to 4.25%. The proceeds from the sale of 2010 Certificates of Participations were used to finance the acquisition of an additional school site and to refinance the construction of a middle school by refunding the District's outstanding 2008 Certificate of Participation in addition to paying the costs of issuance. The 2008 Certificates of Participation were paid in full as of October 1, 2010.

On August 22, 2017, the District issued 2017 Certificate of Participation, in the aggregate amount of \$5,355,000 with interest rates ranging from 2.00% to 3.25%. The proceeds from the sale of 2017 Certificates of Participations were used to finance the acquisition and improvement of real property to be used by the District for educational facilities.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 7 - CERTIFICATES OF PARTICIPATION (CONCLUDED)

At June 30, 2021, the outstanding principal balance for the certificates of participation was \$11,085,000. The certificates of participation mature through fiscal year 2040-41 as follows:

Year Ended June 30	Principal	Interest	Totals
2022	\$ 430,000	\$ 444,294	\$ 874,294
2023	435,000	431,644	866,644
2024	450,000	418,509	868,509
2025	465,000	404,544	869,544
2026	480,000	389,919	869,919
2027-2031	2,665,000	1,664,784	4,329,784
2032-2036	3,255,000	1,067,941	4,322,941
2037-2041	2,905,000	342,006	3,247,006
Totals	<u>\$ 11,085,000</u>	<u>\$ 5,163,641</u>	<u>\$ 16,248,641</u>

NOTE 8 - RETIREMENT PLANS

Qualified employees are covered under retirement plans maintained by agencies of the State of California. Certificated employees are eligible to participate under the multiple-employer, cost-sharing defined benefit plan administered by the California State Teachers' Retirement System (CalSTRS) and classified employees are eligible to participate under the multiple-employer, cost-sharing defined benefit plan administered by the California Public Employees' Retirement System (CalPERS).

The District reported net pension liabilities, deferred outflows of resources, deferred inflows of resources, and pension expense in the accompanying government-wide financial statements as follows:

Pension Plan	Net Pension Liabilities	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expense
CalSTRS	\$ 28,760,570	\$ 7,222,691	\$ 2,498,634	\$ 5,123,429
CalPERS	12,264,571	2,234,175	594,089	2,358,876
Totals	<u>\$ 41,025,141</u>	<u>\$ 9,456,866</u>	<u>\$ 3,092,723</u>	<u>\$ 7,482,305</u>

A. California State Teachers' Retirement System (CalSTRS)

Plan Description

The California State Teachers Retirement System (CalSTRS) provides pension benefits, including disability and survivor benefits, to California full-time and part-time public school teachers and certain other employees of the public school system.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Plan Description (Concluded)

The Teachers' Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature and Governor, established the plan and CalSTRS as the administrator. The terms of the plan may be amended through legislation. CalSTRS issues publicly available reports that include a full description of the pension plan that can be found on the CalSTRS website.

Benefits Provided

The State Teachers' Retirement Plan (STRP) is a multiple-employer, cost-sharing defined benefit plan. 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 for administering the STRP. Although CalSTRS is the administrator of the STRP, the State of California is the sponsor and obligor of the trust. In addition, the State is both an employer and nonemployer contributing entity to the STRP.

Membership is mandatory for all employees meeting certain statutory requirements and optional for all other employees performing creditable services activities. The Defined Benefit Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to their survivors or beneficiaries upon the death of eligible members.

The STRP Defined Benefit Program has two benefit structures:

- CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform services that could be creditable to CalSTRS.
- CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform services that could be creditable to CalSTRS.

There are several differences between the two benefit structures and some of the differences are noted below.

CalSTRS 2% at 60

CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0% of final compensation multiplied by the number of years of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to a maximum of 2.4% at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2% to the age factor, up to the 2.4% maximum.

CalSTRS calculates retirement benefits based on one-year final compensation for members with 25 or more years of credited service, or for classroom teachers with fewer than 25 years of credited service if the employer entered into, extended, renewed, or amended an agreement prior to January 1, 2014, to elect to pay the additional benefit cost for all of its classroom teachers.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Benefits Provided - CalSTRS 2% at 60 (Concluded)

One-year final compensation is a member's highest average annual compensation earnable for 12 consecutive months based on the creditable compensation that a member could earn in a school year while employed on a full-time basis. For most members with fewer than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months based on the creditable compensation that a member could earn in a school year while employed on a full-time basis.

CalSTRS 2% at 62

CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0% of final compensation multiplied by the number of years of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4% at age 65 or older.

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for 36 consecutive months based on the creditable compensation that a member could earn in a school year while employed on a full-time basis.

Contributions

Required member, employer and state contribution rates are set by the California Legislature and the Governor and are detailed in the Teachers' Retirement Law. Current contribution rates were established by the CalSTRS Funding Plan, which was enacted with AB 1469 in June 2014. Current contribution rates have also been adjusted pursuant to SB 90 (June 2019) and AB 84 (June 2020). A summary of statutory contribution rates and other sources of contributions to the Defined Benefit Program are as follows:

Members: The CalSTRS member contribution rates were as follows: Under CalSTRS 2% at 60, the member contribution rate was 10.25% of applicable member earnings for fiscal year 2020-21. Under CalSTRS 2% at 62, the member contribution rate was 10.205% of applicable member earnings for fiscal year 2020-21.

Employers: The employer contribution rate was 16.15% of applicable member earnings for fiscal year 2020-21. This rate reflects a 2.95% reduction of the employer contribution rate for fiscal year 2020-21 pursuant to SB 90 and AB 84, than is required by the CalSTRS Funding Plan. The District contributed \$2,662,517 to the plan for the fiscal year ended June 30, 2021.

State: The contribution is calculated based on creditable compensation from two fiscal years prior. The base rate is 2.017%. As a result of the CalSTRS Funding Plan, the state is required to make additional contributions to pay down the unfunded liabilities associated with the benefit structure that was in place in 1990 prior to certain enhancements in benefits and reductions in contributions. The appropriation for these additional contributions is specified in subdivision (b) of Education Code Section 22955.1. The increased contributions end as of fiscal year 2045-46. Pursuant to AB 84, the state contribution rate will remain at 5.811% for fiscal year 2020-21. Including a 2.50% contribution for SBMA funding, the total state contribution to the defined benefit program was 10.328% for the fiscal year ended June 30, 2021. This rate does not include the impacts of supplemental state contributions pursuant to SB 90.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, 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 associated with the District was as follows:

District's proportionate share of the net pension liability	\$	28,760,570
State's proportionate share of the net pension liability associated with the District		14,826,077
Total net pension liability attributed to District	\$	43,586,647

The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating employers and the State. The District's proportionate share of the net pension liability as of June 30, 2020 and June 30, 2019 was as follows:

Proportion - June 30, 2020		0.0297%
Proportion - June 30, 2019		0.0298%
Change - Increase (Decrease)		-0.0001%

For the fiscal year ended June 30, 2021, the District recognized pension expense of \$5,123,429, which includes \$1,582,597 of support provided by the State. At June 30, 2021, 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
District contributions subsequent to the measurement date	\$ 2,662,517	
Differences between expected and actual experience	50,655	\$ 821,391
Changes of assumptions	2,799,312	
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	1,019,923	1,677,243
Net differences between projected and actual earnings on plan investments	690,284	
Totals	\$ 7,222,691	\$ 2,498,634

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Concluded)

The deferred outflows of resources related to District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30	
2022	\$ (63,850)
2023	996,249
2024	915,145
2025	313,502
2026	(60,444)
2027	(39,062)

Other than differences between projected and actual earnings on plan investments, deferred outflows and inflows of resources are amortized using a straight-line method over a closed period equal to the average of the expected remaining service lives of all plan members who are provided with pensions through CalSTRS (active and inactive), which is 7 years as of the beginning of the measurement period. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Actuarial Methods and Assumptions

The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2019, and rolling forward the total pension liability to June 30, 2020. Significant actuarial methods and assumptions used in the financial reporting actuarial valuation to determine the total pension liability include:

Valuation Date	June 30, 2019
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return ¹	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB (Annually) Maintain 85% purchasing power level for DB

¹ Net of investment expenses, but gross of administrative expenses.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Actuarial Methods and Assumptions (Concluded)

On January 31, 2020, the board adopted new actuarial assumptions for use in the funding actuarial valuation of the defined benefit plan. The new assumptions were reflected in the 2019 actuarial valuation. For full details on changes to the assumptions, see the CalSTRS 2020 Experience Analysis report available on the CalSTRS website.

The sections that follow provide additional discussion on key assumptions and methods for the valuation of the STRP.

Discount Rate

The discount rate used to measure the total pension liability was 7.10%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers are made at statutory contribution rates as previously described. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return of 7.10% and assume that contributions, benefit payments, and administrative expenses occur midyear. Based on those 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 the total pension liability.

The long-term investment rate of return assumption 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 investment staff and investment consultants as an input to the process.

The actuarial investment rate of return assumption was adopted by the board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS' independent consulting actuary (Milliman) reviews the return assumption for reasonableness based on the most current capital market assumptions.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Continued)

Discount Rate (Concluded)

Best estimates of expected 20-year geometrically linked real rates of return and the assumed asset allocation for each major asset class as of June 30, 2020, are summarized in the following table:

<u>Asset Class</u>	<u>Assumed Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return*</u>
Public Equity	42%	4.80%
Real Estate	15%	3.60%
Private Equity	13%	6.30%
Fixed Income	12%	1.30%
Risk Mitigating Strategies	10%	1.80%
Inflation Sensitive	6%	3.30%
Cash / Liquidity	2%	-0.40%
Total	<u>100%</u>	

* 20-year average

Mortality

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 of life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110% of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following table presents the District's proportionate share of the net pension liability as of the measurement date, calculated using the current discount rate of 7.10%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.10%) or one percentage point higher (8.10%) than the current rate:

	<u>Discount Rate 1% Decrease 6.10%</u>	<u>Discount Rate Current Rate 7.10%</u>	<u>Discount Rate 1% Increase 8.10%</u>
District's proportionate share of the net pension liability	\$ 43,453,215	\$ 28,760,570	\$ 16,629,722

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - RETIREMENT PLANS (CONTINUED)

A. California State Teachers' Retirement System (CalSTRS) (Concluded)

Pension Plan's Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS Comprehensive Annual Financial Report for the fiscal year ended June 30, 2020.

B. California Public Employees' Retirement System (CalPERS)

Plan Description, Benefits Provided, and Employees Covered

The District contributes to the School Employer Pool under the California Public Employees' Retirement System (CalPERS), a cost-sharing multiple-employer public employee retirement system defined benefit pension plan administered by the CalPERS. All employees who work at least half time or are appointed to a job that will last at least six months and one day are eligible for CalPERS. Benefits vest after five years. Employees are eligible to retire at or after age 50 having attained five years of credited service and are entitled to an annual retirement benefit, payable monthly for life. Employees hired after January 1, 2013 with five years of credit service must be at least age 52 to retire.

The Plan provides retirement, disability, and death benefits, and annual cost-of-living adjustments to plan members and beneficiaries. Benefit provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Contributions

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through 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. Active plan members who entered into the plan prior to January 1, 2013 are required to contribute 7.0% of their salary, and new members entering into the plan on or after January 1, 2013 are required to contribute the higher of 50.0% of the total normal cost rate for their defined benefit plan or 7.0% of their salary. The District's contractually required contribution rate for the fiscal year ended June 30, 2021 was 20.70% of annual payroll. The District's contribution to CalPERS for the fiscal year ended June 30, 2021 was \$1,225,613.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - RETIREMENT PLANS (CONTINUED)

B. California Public Employees' Retirement System (CalPERS) (Continued)

District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

As of June 30, 2021, the District reported a liability of \$12,264,571 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. 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 employers, actuarially determined.

The District's proportionate share of the net pension liability as of June 30, 2020 and June 30, 2019 was as follows:

Proportion - June 30, 2020	0.0400%
Proportion - June 30, 2019	<u>0.0407%</u>
Change - Increase (Decrease)	<u><u>-0.0007%</u></u>

For the fiscal year ended June 30, 2021, the District recognized pension expense of \$2,358,876. At June 30, 2021, 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
District contributions subsequent to the measurement date	\$ 1,225,613	
Differences between expected and actual experience	616,569	
Changes of assumptions	47,738	
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	97,005	\$ 594,089
Net differences between projected and actual earnings on plan investments	<u>247,250</u>	
Totals	<u><u>\$ 2,234,175</u></u>	<u><u>\$ 594,089</u></u>

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - RETIREMENT PLANS (CONTINUED)

B. California Public Employees' Retirement System (CalPERS) (Continued)

District's Proportionate Share of the Net Pension Liability, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Concluded)

The deferred outflows of resources related to District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended <u>June 30</u>	
2022	\$ 198,080
2023	39,483
2024	59,405
2025	117,505

Differences between expected and actual experience, changes in assumptions, and changes in employer's proportion and differences in employer's contributions and employer's proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 4.1 years as of June 30, 2020. The net difference between projected and actual earnings on pension plan investments is amortized over a 5-year period on a straight-line basis.

Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuations were determined using the following actuarial methods and assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Wage Growth	Varies
Investment Rate of Return	7.15%
Post Retirement Benefit Increase (1)	

(1) 2.00% until Purchasing Power Protection Allowance Floor
on Purchasing Power applies, 2.50% thereafter

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - RETIREMENT PLANS (CONTINUED)

B. California Public Employees' Retirement System (CalPERS) (Continued)

Actuarial Assumptions (Concluded)

Mortality rate table used was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016.

All other actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study from 1997 to 2015. Further details of the experience study can be found on the CalPERS website.

Discount Rate

The discount rate used to measure the total pension liability was 7.15%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

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 and forecasted information for all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 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.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - RETIREMENT PLANS (CONTINUED)

B. California Public Employees' Retirement System (CalPERS) (Concluded)

Discount Rate (Concluded)

The table below reflects expected real rates of return by asset class. The rates of return were calculated using the capital market assumptions applied to determine the discount rate.

Asset Class ¹	Assumed Asset Allocation	Real Return Years 1 - 10 ²	Real Return Years 11+ ³
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	<u>100%</u>		

(1) In the CalPERS CAFR, fixed income is included in global debt securities; liquidity is included in short-term investments; inflation assets are included in both global equity securities and global debt securities.

(2) An expected inflation of 2.00% used for this period.

(3) An expected inflation of 2.92% used for this period.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.15%) or 1 percentage point higher (8.15%) than the current rate:

	Discount Rate 1% Decrease 6.15%	Discount Rate Current Rate 7.15%	Discount Rate 1% Increase 8.15%
District's proportionate share of the net pension liability	\$ 17,632,558	\$ 12,264,571	\$ 7,809,412

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 8 - RETIREMENT PLANS (CONCLUDED)

C. 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. Contributions made by the District and participating employees vest immediately. Both the District and participating employees were required to contribute 6.2% of an employee's gross earnings, up to the annual limit.

NOTE 9 - LONG-TERM LIABILITIES

A schedule of changes in long-term liabilities for the year ended June 30, 2021, is shown below.

	Balances July 1, 2020	Additions	Deductions	Balances June 30, 2021	Due within One Year
Long-Term Debt:					
General Obligation Bonds	\$ 26,815,771	\$ 557,033	\$ 1,622,869	\$ 25,749,935	\$ 1,756,870
Certificates of Participation	11,500,000		415,000	11,085,000	430,000
Other Long-Term Liabilities:					
Compensated Absences	58,375	78,937	58,375	78,937	78,937
Net Pension Liabilities	38,801,918	2,223,223		41,025,141	
Totals	<u>\$ 77,176,064</u>	<u>\$ 2,859,193</u>	<u>\$ 2,096,244</u>	<u>\$ 77,939,013</u>	<u>\$ 2,265,807</u>

The general obligation bonds are obligations of the Bond Interest and Redemption Fund, which is primarily funded by property tax collections. The certificates of participation are financed by special taxes levied by the El Dorado School Financing Community Facilities District and deposited in the Community Facilities District Fund, and developer fees. The compensated absences are obligations primarily of the General Fund and Cafeteria Fund, and net pension liabilities will be financed by contributions made to the pension plans from the General Fund and Cafeteria Fund.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 10 - FUND BALANCES

The fund balances as of June 30, 2021 are as follows:

	General Fund	Bond Interest & Redemption Fund	Community Facilities District Fund	Capital Facilities Fund	Non-Major Governmental Funds	Totals
Nonspendable:						
Revolving Cash	\$ 6,500				\$ 4,000	\$ 10,500
Stores Inventory					39,886	39,886
Prepaid Expenditures	45,543					45,543
Total Nonspendable	52,043				43,886	95,929
Restricted:						
Categorical Programs	2,121,476					2,121,476
Food Services Program					1,130,003	1,130,003
Capital Projects				\$ 2,235,039		2,235,039
Debt Service		\$ 2,016,340	\$ 2,057,572		75,288	4,149,200
Total Restricted	2,121,476	2,016,340	2,057,572	2,235,039	1,205,291	9,635,718
Assigned:						
Other Assignments	3,394,358				160,642	3,555,000
Unassigned:						
Economic Uncertainties	3,837,911					3,837,911
Totals	\$ 9,405,788	\$ 2,016,340	\$ 2,057,572	\$ 2,235,039	\$ 1,409,819	\$ 17,124,558

NOTE 11 - ON-BEHALF PAYMENTS MADE BY THE STATE OF CALIFORNIA

The District was the recipient of on-behalf payments made by the State of California to the State Teachers' Retirement System (CalSTRS) for K-12 Education. These payments consist of state general fund contributions of \$1,582,597 to CalSTRS. These contributions are recorded in the General Fund as revenues and expenditures. The District is not legally responsible for these contributions.

NOTE 12 - RISK MANAGEMENT

The District is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During fiscal year 2020-21, the District participated in one joint powers authority (JPA) for purposes of pooling risk. There were no significant reductions in coverage during the year. Settlements have not exceeded coverage for each of the past three years.

NOTE 13 - JOINT VENTURES

The District participates in one joint venture under a joint powers agreement with Schools Insurance Authority (SIA) for workers' compensation, property and liability insurance. The relationship between the District and the JPA is such that the JPA is not a component unit of the District for financial reporting purposes.

RESCUE UNION SCHOOL DISTRICT
NOTES TO THE BASIC FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 13 - JOINT VENTURES (CONCLUDED)

The JPA arranges for and/or provides coverage for its members. The JPA is governed by a board consisting of representatives from each member district. The board controls the operations of the JPA, including selection of management and approval of operating budgets independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to their participation in the JPA.

The JPA is audited on an annual basis. Financial information can be obtained by contacting the JPA's Management.

NOTE 14 - COMMITMENTS AND CONTINGENCIES

A. State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

B. Litigation

The District is subject to various legal proceedings and claims. In the opinion of management, the ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District.

NOTE 15 - SUBSEQUENT EVENTS

The District's management has evaluated events or transactions that occurred for possible recognition or disclosure in the financial statements from the balance sheet date through December 22, 2021, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that require disclosure in or adjustment to the current year financial statements.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

RESCUE UNION SCHOOL DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Favorable (Unfavorable)</u>
<u>Revenues</u>				
LCFF Sources:				
State Apportionment / Transfers	\$ 15,540,959	\$ 17,818,484	\$ 17,818,484	
Local Sources	12,353,179	12,538,993	12,538,993	
Total LCFF Sources	27,894,138	30,357,477	30,357,477	
Federal Revenue	920,449	2,852,840	2,773,040	\$ (79,800)
Other State Revenue	3,905,429	5,401,118	5,401,119	1
Other Local Revenue	3,180,529	1,918,288	1,999,222	80,934
Total Revenues	35,900,545	40,529,723	40,530,858	1,135
<u>Expenditures</u>				
Current:				
Certificated Salaries	15,971,314	17,428,523	17,429,190	(667)
Classified Salaries	6,567,130	6,852,479	6,852,586	(107)
Employee Benefits	9,587,692	8,355,795	8,356,200	(405)
Books and Supplies	874,946	2,365,631	1,979,599	386,032
Services and Other				
Operating Expenditures	2,473,771	2,888,181	2,774,313	113,868
Capital Outlay	2,067,198	416,203	416,202	1
Other Expenditures	610,912	533,977	533,977	
Total Expenditures	38,152,963	38,840,789	38,342,067	498,722
Excess of Revenues Over (Under) Expenditures	(2,252,418)	1,688,934	2,188,791	499,857
<u>Other Financing Sources (Uses)</u>				
Operating Transfers Out		(80)	(80)	
Other Sources		53,104	53,104	
Total Other Financing Sources (Uses)	0	53,024	53,024	0
Net Change in Fund Balances	(2,252,418)	1,741,958	2,241,815	\$ 499,857
Fund Balances - July 1, 2020	7,163,973	7,163,973	7,163,973	
Fund Balances - June 30, 2021	\$ 4,911,555	\$ 8,905,931	\$ 9,405,788	

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

RESCUE UNION SCHOOL DISTRICT

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALSTRS *

JUNE 30, 2021

<u>Year Ended June 30</u>	<u>District's Proportion of the NPL</u>	<u>District's Proportionate Share of the NPL</u>	<u>State's Proportionate Share of the NPL Associated to District</u>	<u>Total NPL Attributed to District</u>	<u>District's Covered Payroll</u>	<u>District's Proportionate Share of the NPL as a % of Covered Payroll</u>	<u>Plan Fiduciary Net Position As a % of Total Pension Liability</u>
2021	0.0297%	\$ 28,760,570	\$ 14,826,077	\$ 43,586,647	\$ 16,083,602	178.82%	71.82%
2020	0.0298%	26,951,152	14,703,653	41,654,805	16,048,661	167.93%	72.56%
2019	0.0290%	26,979,000	15,447,000	42,426,000	15,884,248	169.85%	70.99%
2018	0.0300%	27,395,000	16,207,000	43,602,000	15,700,000	174.49%	69.46%
2017	0.0320%	25,564,000	14,555,000	40,119,000	15,752,060	162.29%	70.04%
2016	0.0290%	19,550,490	10,340,000	29,890,490	14,730,169	132.72%	74.02%
2015	0.0330%	19,284,210	11,486,000	30,770,210	15,167,952	127.14%	76.52%

* The amounts presented for each fiscal year were determined based on a measurement date that was one year prior to the year-end date. This is a 10-year schedule, however the information in this schedule is not required to be presented retroactively. Additional years will be added to this schedule as information becomes available until 10 years are presented.

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

RESCUE UNION SCHOOL DISTRICT

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - CALPERS *

JUNE 30, 2021

<u>Year Ended June 30</u>	<u>District's Proportion of the NPL</u>	<u>District's Proportionate Share of the NPL</u>	<u>District's Covered Payroll</u>	<u>District's Proportionate Share of the NPL as a % of Covered Payroll</u>	<u>Plan Fiduciary Net Position As a % of Total Pension Liability</u>
2021	0.0400%	\$ 12,264,571	\$ 5,770,123	212.55%	70.00%
2020	0.0407%	11,850,766	5,673,740	208.87%	70.05%
2019	0.0420%	11,313,000	5,611,332	201.61%	70.85%
2018	0.0400%	9,645,000	5,151,743	187.22%	71.87%
2017	0.0410%	8,010,000	4,865,569	164.63%	73.90%
2016	0.0390%	5,766,792	4,332,000	133.12%	79.43%
2015	0.0400%	4,529,622	4,205,000	107.72%	83.38%

* The amounts presented for each fiscal year were determined based on a measurement date that was one year prior to the year-end date. This is a 10-year schedule, however the information in this schedule is not required to be presented retroactively. Additional years will be added to this schedule as information becomes available until 10 years are presented.

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

RESCUE UNION SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS - CALSTRS *
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>Year Ended June 30</u>	<u>Actuarially Determined Contributions</u>	<u>Contributions In Relation to Contractually Required Contributions</u>	<u>Contribution Deficiency/ (Excess)</u>	<u>District's Covered Payroll</u>	<u>Contributions As a % of Covered Payroll</u>
2021	\$ 2,662,517	\$ 2,662,517	\$ 0	\$ 16,486,173	16.15%
2020	2,750,296	2,750,296	0	16,083,602	17.10%
2019	2,612,722	2,612,722	0	16,048,661	16.28%
2018	2,292,097	2,292,097	0	15,884,248	14.43%
2017	1,975,060	1,975,060	0	15,700,000	12.58%
2016	1,690,196	1,690,196	0	15,752,060	10.73%
2015	1,251,356	1,251,356	0	14,730,169	8.25%

* This is a 10-year schedule, however the information in this schedule is not required to be presented retroactively. Additional years will be added to this schedule as information becomes available until 10 years are presented.

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

RESCUE UNION SCHOOL DISTRICT
SCHEDULE OF CONTRIBUTIONS - CALPERS *
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Year Ended June 30	Actuarially Determined Contributions	Contributions In Relation to Contractually Required Contributions	Contribution Deficiency/ (Excess)	District's Covered Payroll	Contributions As a % of Covered Payroll
2021	\$ 1,225,613	\$ 1,225,613	\$ 0	\$ 5,920,836	20.700%
2020	1,137,926	1,137,926	0	5,770,123	19.721%
2019	1,024,791	1,024,791	0	5,673,740	18.062%
2018	871,496	871,496	0	5,611,332	15.531%
2017	715,474	715,474	0	5,151,743	13.888%
2016	576,424	576,424	0	4,865,569	11.847%
2015	481,183	481,183	0	4,332,000	11.110%

* This is a 10-year schedule, however the information in this schedule is not required to be presented retroactively. Additional years will be added to this schedule as information becomes available until 10 years are presented.

SEE NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

RESCUE UNION SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES

A. Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 34, the District is required to present a Schedule of Revenues, Expenditures, and Changes in Fund Balance budgetary comparison for the General Fund and each Major Special Revenue Fund that has an adopted budget. These schedules present the original adopted budget, final adopted budget, and the actual revenues and expenditures of each of these funds by object. The basis of budgeting is the same as Generally Accepted Accounting Principles (GAAP). Excess of expenditures over appropriations in the General Fund as of June 30, 2021 were as follows:

	<u>Excess Expenditures</u>
Certificated Salaries	\$ 667
Classified Salaries	107
Employee Benefits	405

The District incurred unanticipated expenditures in excess of appropriations in each of the above expenditure classifications for which the budget was not revised.

B. Schedule of the Proportionate Share of the Net Pension Liability

In accordance with Governmental Accounting Standards Board Statement No. 68, the District is required to present separately for each cost-sharing pension plan through which pensions are provided a 10-year schedule presenting certain information. The information required to be presented includes the District's proportion and proportionate share of the collective net pension liability, the portion of the nonemployer contributing entities' total proportionate share of the collective net pension liability associated with the District, if applicable, the District's covered payroll, the District's proportionate share of the collective net pension liability as a percentage of the District's covered payroll, and the pension plan's fiduciary net position as a percentage of the total pension liability.

C. Schedule of Contributions

In accordance with Governmental Accounting Standards Board Statement No. 68, the District is required to present separately for each cost-sharing pension plan through which pensions are provided a 10-year schedule presenting certain information. The information required to be presented includes the statutorily or contracted required District contribution, the amount of contributions recognized by the pension plan in relation to the required District contribution, the difference between the required District contribution and the amount recognized by the pension plan, the District's covered payroll, and the amount of contributions recognized by the pension plan in relation of the District as a percentage of the District's covered payroll.

RESCUE UNION SCHOOL DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 2 - SUMMARY OF CHANGES FOR CALSTRS AND CALPERS

Benefit Changes

There were no changes to benefit terms since the previous valuation for either the State Teachers' Retirement Plan (CalSTRS) or the Public Employer's Retirement Fund B (CalPERS).

Changes in Assumptions

On January 31, 2020, the CalSTRS board adopted new actuarial assumptions for use in the funding actuarial valuations of the defined benefit program. The new assumptions were reflected in the 2019 actuarial valuation. For full details on changes to the assumptions, see the CalSTRS 2020 Experience Analysis report available on the CalSTRS website.

There were no changes in assumptions since the previous valuation for CalPERS.

SUPPLEMENTARY INFORMATION SECTION

RESCUE UNION SCHOOL DISTRICT
ORGANIZATION/BOARD OF TRUSTEES/ADMINISTRATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

ORGANIZATION

The District is located in Rescue, California. There was no change in District boundaries during the year. The District was established in 1950, and operates five elementary schools and two middle schools.

BOARD OF TRUSTEES

<u>Name</u>	<u>Office</u>	<u>Term Expires</u>
Nancy Brownell	President	December 2022
Michael Gordon	Vice President	December 2024
Suzanna George	Clerk	December 2022
Tagg Neal	Member	December 2024
Kim White	Member	December 2022

ADMINISTRATION

Cheryl Olson
Superintendent

Sean Martin
Assistant Superintendent of Business Services

Dave Scroggins
Assistant Superintendent of Curriculum and Instruction

**RESCUE UNION SCHOOL DISTRICT
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021**

	<u>Cafeteria</u>	<u>Rescue District Facilities Corporation Debt Service</u>	<u>County School Facilities</u>	<u>Rescue District Facilities Corporation</u>	<u>Total Non-Major Governmental Funds</u>
<u>Assets</u>					
Deposits and Investments	\$ 898,479		\$ 160,642	\$ 75,288	\$ 1,134,409
Receivables	247,594				247,594
Stores Inventory	39,886				39,886
Total Assets	<u>\$ 1,185,959</u>	<u>\$ 0</u>	<u>\$ 160,642</u>	<u>\$ 75,288</u>	<u>\$ 1,421,889</u>
<u>Liabilities and Fund Balances</u>					
Liabilities:					
Accounts Payable	<u>\$ 12,070</u>				<u>\$ 12,070</u>
Fund Balances:					
Nonspendable	43,886				43,886
Restricted	1,130,003			\$ 75,288	1,205,291
Assigned			<u>\$ 160,642</u>		<u>160,642</u>
Total Fund Balances	<u>1,173,889</u>		<u>160,642</u>	<u>75,288</u>	<u>1,409,819</u>
Total Liabilities and Fund Balances	<u>\$ 1,185,959</u>	<u>\$ 0</u>	<u>\$ 160,642</u>	<u>\$ 75,288</u>	<u>\$ 1,421,889</u>

SEE NOTES TO SUPPLEMENTARY INFORMATION

**RESCUE UNION SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021**

	<u>Cafeteria</u>	<u>Rescue District Facilities Corporation Debt Service</u>	<u>County School Facilities</u>	<u>Rescue District Facilities Corporation</u>	<u>Total Non-Major Governmental Funds</u>
<u>Revenues</u>					
Federal Revenue	\$ 2,167,186				\$ 2,167,186
State Revenue	170,993				170,993
Local Revenue	103,483		\$ 917	\$ 802,100	906,500
Total Revenues	<u>2,441,662</u>		<u>917</u>	<u>802,100</u>	<u>3,244,679</u>
<u>Expenditures</u>					
Current:					
Food Services	1,593,406				1,593,406
Other General Administration	37,027				37,027
Plant Services	27,111			10,003	37,114
Facilities Acquisition and Construction			47,375		47,375
Debt Service:					
Principal Retirement		\$ 415,000			415,000
Interest and Issuance Costs		460,889			460,889
Total Expenditures	<u>1,657,544</u>	<u>875,889</u>	<u>47,375</u>	<u>10,003</u>	<u>2,590,811</u>
Excess of Revenues Over (Under) Expenditures	<u>784,118</u>	<u>(875,889)</u>	<u>(46,458)</u>	<u>792,097</u>	<u>653,868</u>
<u>Other Financing Sources (Uses)</u>					
Operating Transfers In	80	875,889			875,969
Operating Transfers Out				(713,942)	(713,942)
Total Other Financing Sources (Uses)	<u>80</u>	<u>875,889</u>	<u>0</u>	<u>(713,942)</u>	<u>162,027</u>
Net Change in Fund Balances	784,198	0	(46,458)	78,155	815,895
Fund Balances (Deficit) - July 1, 2020	<u>389,691</u>	<u>0</u>	<u>207,100</u>	<u>(2,867)</u>	<u>593,924</u>
Fund Balances - June 30, 2021	<u>\$ 1,173,889</u>	<u>\$ 0</u>	<u>\$ 160,642</u>	<u>\$ 75,288</u>	<u>\$ 1,409,819</u>

SEE NOTES TO SUPPLEMENTARY INFORMATION

RESCUE UNION SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>Grade Level</u>	<u>Minimum School Day</u>	<u>Instructional Days</u>			<u>Number of Instructional Days Required</u>	<u>Status</u>
		<u>Actual Days</u>	<u>J-13A Credited Days</u>	<u>Total Days</u>		
Kindergarten	180 minutes	173	0	173	180	Not In Compliance
Grade 1	230 minutes	180	0	180	180	In Compliance
Grade 2	230 minutes	180	0	180	180	In Compliance
Grade 3	230 minutes	180	0	180	180	In Compliance
Grade 4	240 minutes	180	0	180	180	In Compliance
Grade 5	240 minutes	180	0	180	180	In Compliance
Grade 6	240 minutes	180	0	180	180	In Compliance
Grade 7	240 minutes	180	0	180	180	In Compliance
Grade 8	240 minutes	180	0	180	180	In Compliance

SEE NOTES TO SUPPLEMENTARY INFORMATION

RESCUE UNION SCHOOL DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identification Number	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Agriculture:				
Passed Through El Dorado County Office of Education:				
Forest Reserve	10.665	10044		<u>\$ 61,492</u>
Passed Through California Department of Education (CDE):				
<i>Child Nutrition Cluster:</i>				
National School Lunch	10.555	13524		1,329,184
Basic Breakfast	10.553	13525		327,373
School Needy Breakfast	10.553	13526		325,320
USDA Food Commodities	10.555	*		185,309
Subtotal Child Nutrition Cluster				<u>2,167,186</u>
Total U.S. Department of Agriculture				<u>2,228,678</u>
U.S. Department of Education:				
Passed Through CDE:				
Title I Part A Basic Grant Low-Income & Neglected	84.010	14329		265,480
Title II Part A Supporting Effective Instruction	84.367	14341		39,771
Title IV, Part A Student Support & Academic Enrichment	84.424	15396		20,845
Title III English Learner Student Program	84.365	14346		18,071
Title X McKinney-Vento Homeless Assistance	84.196A	14332		790
<i>Elementary and Secondary School Emergency Relief Fund Programs:</i>				
Elementary and Secondary School Emergency Relief Fund	84.425	15536		232,520
Elementary and Secondary School Emergency Relief II Fund	84.425D	15547		399,501
Governor's Emergency Education Relief Fund: Learning Loss	84.425C	15517		201,945
Passed Through El Dorado County SELPA:				
IDEA Part B Basic Local Assistance	84.027	13379		281,097
IDEA Part B Mental Health Allocation Plan	84.027A	15197		84,176
Subtotal Special Education Cluster				<u>365,273</u>
Total U.S. Department of Education				<u>1,544,196</u>
U.S. Department of the Treasury:				
Passed Through California Department of Education (CDE):				
Coronavirus Relief Fund: Learning Loss Mitigation	21.019	25516		<u>1,167,352</u>
Total U.S. Department of the Treasury				<u>1,167,352</u>
Totals			<u>\$ 0</u>	<u>\$ 4,940,226</u>

* Pass-Through Identification Number is not available or not applicable

RESCUE UNION SCHOOL DISTRICT
RECONCILIATION OF ANNUAL FINANCIAL AND BUDGET REPORT
WITH AUDITED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Auditor's Comments

The audited financial statements of all funds were in agreement with the Annual Financial and Budget Report for the fiscal year ended June 30, 2021.

RESCUE UNION SCHOOL DISTRICT

SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

	GENERAL FUND			
	(Budget) 2021-22	2020-21	2019-20	2018-19
Revenues and Other Financial Sources	\$ 40,299,297	\$ 40,583,962	\$ 38,769,760	\$ 37,469,485
Expenditures	40,699,939	38,342,067	37,820,042	38,206,030
Other Uses and Transfers Out	0	80	2,762	1,972
Total Outgo	40,699,939	38,342,147	37,822,804	38,208,002
Change in Fund Balance	(400,642)	2,241,815	946,956	(738,517)
Ending Fund Balance	\$ 9,005,146	\$ 9,405,788	\$ 7,163,973	\$ 6,217,017
Available Reserves	\$ 4,069,995	\$ 3,837,911	\$ 3,589,628	\$ 1,144,859
Reserve for Economic Uncertainties *	\$ 4,069,995	\$ 3,837,911	\$ 3,589,628	\$ 1,144,859
Available Reserves as a Percentage of Total Outgo	10.0%	10.0%	9.5%	3.0%
Average Daily Attendance at P-2	3,336	N/A	3,490	3,521
Total Long-Term Liabilities	\$ 75,673,206	\$ 77,939,013	\$ 77,176,064	\$ 77,787,903

* Reported balances are a component of available reserves.

The fund balance of the General Fund increased \$3,188,771 (51.3%) over the past two years. The fiscal year 2021-22 budget projects a decrease of \$400,642. For a district this size, the state recommends available reserves of at least 3% of total General Fund expenditures, transfers out, and other uses (total outgo).

The District incurred an operating deficit of \$738,517 during fiscal year 2018-19, and produced operating surpluses of \$2,241,815 and \$946,956 during fiscal years 2020-21 and 2019-20, respectively.

The District was not required to report average daily attendance (ADA) in fiscal year 2020-21. The District projects 3,336 ADA in fiscal year 2021-22.

Total long-term liabilities increased \$151,110 over the past two years.

RESCUE UNION SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES

A. Combining Statements

Combining statements are presented for purposes of additional analysis, and are not a required part of the District's basic financial statements. These statements present more detailed information about the financial position and financial activities of the District's individual funds.

B. Schedule of Instructional Time

This schedule presents information on the total number of instructional days offered that meet the minimum school day length requirements in accordance with Education Code Sections 43501 and 43502(c) and whether the District complied with the instructional days per school year standards set forth in Education Code Section 46208.

C. Schedule of Expenditures of Federal Awards

Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the District under programs of the federal government for the year ended June 30, 2021. 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). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position of the District.

Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Indirect Cost Rates

The District has not elected to use the 10 percent de minimis cost rate as allowed under the Uniform Guidance.

D. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements

This schedule provides the information necessary to reconcile the fund balances of all funds as reported in the Annual Financial and Budget Report to the audited financial statements.

RESCUE UNION SCHOOL DISTRICT
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

NOTE 1 - PURPOSE OF STATEMENTS AND SCHEDULES (CONCLUDED)

E. 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.

OTHER INDEPENDENT AUDITOR'S REPORTS SECTION

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

**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**

Board of Trustees
Rescue Union School District
Rescue, 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 the Rescue Union School District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 22, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying Schedule of Findings and Questioned Costs, that we consider to be a significant deficiency, as noted in **Finding 2021-001**.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District's Responses to Findings

The District's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

December 22, 2021

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

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

Board of Trustees
Rescue Union School District
Rescue, California

Report on Compliance for Each Major Federal Program

We have audited the Rescue Union School District's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Rescue Union School District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with 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 the 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 Rescue Union 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 Rescue Union School District's compliance.

Opinion on Each Major Federal Program

In our opinion, Rescue Union 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, 2021.

Report on Internal Control over Compliance

Management of the Rescue Union 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 the 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 the 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 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs, as noted in **Finding 2021-002**, that we consider to be a significant deficiency.

The District's response to the internal control over compliance finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

December 22, 2021

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Trustees
Rescue Union School District
Rescue, California

Report on State Compliance

We have audited Rescue Union School District's compliance with the types of compliance requirements described in the *2020-21 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* that could have a direct and material effect on each of the District's state programs identified on the following page for the fiscal year ended June 30, 2021.

Management's Responsibility

Management is responsible for compliance with the requirements of state laws and regulations applicable to its state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's state 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 *2020-21 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting (Audit Guide)*, prescribed in the *California Code of Regulations*, Title 5, section 19810 and following. Those standards and the Audit Guide 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 the District's state programs occurred. An audit includes examining, on a test basis, evidence about Rescue Union 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 with state laws and regulations. Our audit does not provide a legal determination of Rescue Union School District's compliance with those requirements.

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

<u>Description</u>	<u>Procedures Performed</u>
Local Education Agencies:	
Attendance and Distance Learning	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	Not Applicable
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
K-3 Grade Span Adjustment	Yes
Apprenticeship: Related and Supplemental Instruction	Not Applicable
Comprehensive School Safety Plan	Yes
District of Choice	Not Applicable
School Districts, County Offices of Education, and Charter Schools:	
California Clean Energy Jobs Act	Not Applicable
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Charter Schools:	
Independent Study-Course Based	Not Applicable
Attendance	Not Applicable
Mode of Instruction	Not Applicable
Nonclassroom-Based Instruction/Independent Study	Not Applicable
Determination of Funding for Nonclassroom-Based Instruction	Not Applicable
Charter School Facility Grant Program	Not Applicable

Opinion on State Compliance

In our opinion, Rescue Union School District complied, in all material respects, with the types of compliance requirements referred to above for the year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the *2020-21 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting* and which are described in the accompanying Schedule of Findings and Questioned Costs, as noted in **Findings 2021-003, 2021-004, and 2021-005**. Our opinion on state compliance on the programs previously identified is not modified with respect to these matters.

Other Matters (Concluded)

The District's responses to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The District's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the *2020-21 Guide for Annual Audits of K-12 Local Educational Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Stephen Roatch Accountancy Corporation

STEPHEN ROATCH ACCOUNTANCY CORPORATION
Certified Public Accountants

December 22, 2021

FINDINGS AND QUESTIONED COSTS SECTION

RESCUE UNION SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified? _____ Yes X No

Significant deficiencies identified not considered
to be material weaknesses? X Yes _____ None reported

Noncompliance material to financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

Material weaknesses identified? _____ Yes X No

Significant deficiencies identified not considered
to be material weaknesses? X Yes _____ None reported

Type of auditor's report issued on compliance for
major programs: Unmodified

Any audit findings disclosed that are required to be
reported in accordance with 2 CFR 200.516(a)? X Yes _____ No

Identification of major programs:

CFDA Numbers	Federal Program
84.425	Elementary and Secondary School Emergency Relief Fund Programs
84.010	Title I Part A Basic Grant Low-Income & Neglected
21.019	Coronavirus Relief Fund: Learning Loss Mitigation

Dollar threshold used to distinguish between Type A
and Type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ Yes X No

State Awards

Any audit findings required to be reported in accordance
with the *2020-21 Guide for Annual Audits of K-12 Local
Educational Agencies and State Compliance Reporting*? X Yes _____ No

Type of auditor's report issued on compliance for
state programs: Unmodified

RESCUE UNION SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

SECTION II - FINANCIAL STATEMENT FINDINGS

2021 - 001 / 30000

SIGNIFICANT DEFICIENCY

STORES INVENTORY

Criteria: An annual physical inventory should be performed in a manner that produces accurate and complete inventory counts.

Condition: Inventory count sheets are not prepared for each inventory section and only one count of inventory items is normally performed.

Questioned Costs: None.

Context: The condition is based on observations and inquiries made by the auditors during the review of the annual physical inventory.

Effect: In the absence of appropriate physical inventory counting procedures, inventory counts may not be accurate or complete. During our observation, we noted several counts that were not accurate and had to be updated as a result of our audit.

Cause: The District has not established procedures for performing the annual physical stores inventory to ensure accuracy and completeness.

Recommendation: Inventory count sheets should be prepared for each inventory section, and sections that have been counted should be tagged to prevent duplicate counting. In addition, test counts should be performed on a sample basis, by someone other than the individual who performed the first counts, to ensure that the initial counts appear to be accurate.

District Response: The District has established new inventory procedures to ensure that regular monthly inventory is taken and recommended processes are implemented.

RESCUE UNION SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2021 - 002 / 50000

U.S. Department of Education - Passed through California Department of Education

Title I Part A

CFDA 84.010

2020-21

TITLE I, PART A SCHOOL ALLOCATIONS

Criteria: According to the Every Student Succeeds Act (ESSA), local education agencies shall allocate Title I, Part A funds to eligible school attendance areas or eligible schools on the basis of the total number of students from low-income families.

Condition: Title I, Part A funds were not allocated to eligible school attendance areas or eligible schools on the basis of the total number of students from low-income families.

Questioned Costs: \$49,774. The amount expended during the 2020-21 fiscal year.

Context: The District funded the Rescue Elementary School, which had a low income student percentage of 18.28 on the 2020-21 Consolidated Application, and did not fund the Pleasant Grove Middle School which had a low income student percentage of 29.96.

Effect: Title I, Part A funds were not allocated in accordance with the guidance of ESSA sections 1113(a)(1) and (c)(1).

Cause: Although the District is aware of the requirements to allocate Title I, Part A funds based on the total number of students from low-income families, the District chose to allocate the funds to Rescue Elementary School with a focus on making a greater impact at a younger age.

Recommendation: The District should review the guidance on proper school allocations of Title I, Part A funds and ensure that it adheres to the federal guidelines.

District Response: The District will establish equitable allocation methodology for all three eligible schools. All schools will be trained on eligible expenditures and practices for Title I funding and compliance.

RESCUE UNION SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

Reported in the 2019-20 audit as Finding 2020 - 002

2021 - 003 / 10000

ATTENDANCE

Criteria: In accordance with Education Code Section 46000, attendance in all schools and classes shall be recorded and kept according to regulations prescribed by the State Board of Education.

Condition: School secretaries are not monitoring whether teachers are logging into the attendance system and taking attendance on a daily basis.

Questioned Costs: None. Attendance is recorded on-line in the classrooms by the teachers. In addition, we determined that the attendance recorded was based on the actual attendance of the students, and could be relied upon for attendance reporting purposes.

Context: The condition was noted at Marina Village and Pleasant Grove middle schools throughout fiscal year 2020-21.

Effect: There is no documented evidence that attendance was taken when teachers do not log into the attendance system and record attendance on a daily basis.

Cause: School secretaries did not follow established District attendance procedures.

Recommendations: The District should enforce policies and procedures that require school secretaries to track whether teachers are logging into the attendance system and recording attendance on a daily basis, perform follow-up procedures on delinquent teachers, and report those delinquent teachers to the appropriate supervisor(s).

District Response: The District office staff will regularly monitor and review attendance processes with site attendance secretaries. Additionally, the District office staff will ensure enforcement of our policies and that follow-up procedures are followed on delinquent teachers.

RESCUE UNION SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS (CONTINUED)

2021 - 004 / 10000

KINDERGARTEN CONTINUANCE

<u>Criteria:</u>	Education Code Section 46300(g) allows a district to include in its average daily attendance kindergarten pupils who have already completed one school year in kindergarten only if the school district has on file for each of those pupils an agreement made pursuant to Education Code Section 48011, approved in form and content by the California Department of Education (CDE), and signed by the pupil's parent or guardian near the anniversary date of the pupil's kindergarten admittance.
<u>Condition:</u>	During fiscal year 2020-21, two students continued in kindergarten for a second year without obtaining an agreement made pursuant to Education Code Section 48011 that was approved in form and content by the CDE.
<u>Questioned Costs:</u>	None.
<u>Context:</u>	All kindergarten students at Jackson Elementary School were tested for compliance with kindergarten continuation requirements.
<u>Effect:</u>	The District did not comply with the requirements of Education Code Section 48011.
<u>Cause:</u>	A signed state compliant kindergarten continuance form could not be located for the students.
<u>Recommendation:</u>	The District should establish procedures to ensure that a signed state compliant kindergarten continuance form is used to support all future retentions of kindergarten students.
<u>District Response:</u>	The District will establish and implement new procedures for all sites to follow for kindergarten state compliant continuance forms to be signed.

RESCUE UNION SCHOOL DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS (CONCLUDED)

2021 - 005 / 40000

INSTRUCTIONAL TIME

<u>Criteria:</u>	In accordance with Education Code Section 43501, for the 2020-21 school year, the minimum school day for a local educational agency is as follows: <ul style="list-style-type: none">➤ 180 instructional minutes in kindergarten.➤ 230 instructional minutes in grades 1 to 3, inclusive.➤ 240 instructional minutes in grades 4 to 12, inclusive
<u>Condition:</u>	The District only provided 165 daily instructional minutes on Wednesday for transitional kindergarten students.
<u>Questioned Costs:</u>	Based on the California Department of Education's penalty calculator, we determined questioned costs of \$146,837 based on 7 days of noncompliance for all transitional and kindergarten students at all elementary schools.
<u>Context:</u>	Transitional kindergarten students at Jackson Elementary School.
<u>Effect:</u>	The District is out of compliance with Education Code Section 43501 for 7 school days.
<u>Cause:</u>	The District did not have a review process in place to ensure that the bell schedule for in-person instructional days included the required minimum number of daily instructional minutes.
<u>Recommendation:</u>	The District should establish review procedures over bell schedules for in-person instructional days to ensure compliance with applicable laws and regulations.
<u>District Response:</u>	During a typical school year, instructional minutes for all grades are reviewed prior to the school year. Due to COVID and our hybrid schedule, the District did not review our procedures timely for our kindergarten classes. The District will ensure that during any future emergencies or statewide/nationwide emergencies, the District policies will still be adhered to.

RESCUE UNION SCHOOL DISTRICT
SCHEDULE OF PRIOR YEAR RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 2021

<u>Recommendations</u>	<u>Current Status</u>	<u>Explanation If Not Fully Implemented</u>
<u>STATE AWARDS</u>		
2020 - 001 / 10000		
<u>ATTENDANCE - DIGITAL TEACHER SIGNATURES</u>		
The District should enforce procedures that require attendance log reports to be signed annually by the teachers who recorded the attendance.	Implemented	
2020 - 002 / 10000		
<u>ATTENDANCE</u>		
The District should enforce policies and procedures that require the school secretary to track whether teachers are logging into the attendance system and recording attendance on a daily basis, perform follow-up procedures on delinquent teachers, and report those delinquent teachers to the appropriate supervisor(s).	Not Implemented	Comment Repeated (2021-003)
2020 - 003 / 40000		
<u>EXPENDITURES IN EXCESS OF APPROPRIATIONS</u>		
Transfers may be made from available reserves in unspent expenditure classifications, designated fund balance, or unappropriated fund balance, to any expenditure classifications with Board approval under Education Code Section 42600. No payments should be made when there are no available appropriations in the expenditure classification.	Implemented	

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Board Reserve Levels for Economic Uncertainty and Budget Guidelines Document**

RECOMMENDATION:

The Superintendent is recommending the Board of Trustees approves the Board Budget Guidelines for 2022-2023.

BACKGROUND:

The RUSD Board has in the past, adopted a budget guidelines document to be used when developing the District's annual budget. Included in the budget guidelines was an assignment to increase the economic uncertainty reserve from the required 3% up to a total of 10% due to declining enrollment.

At the June 22, 2021 RUSD regular board meeting the 2021-22 Rescue USD budget was presented. During the presentation, it was noted that the Board may need to use its reserves to meet the budget shortfall.

STATUS:

No record of Board Policy (BP3100) being updated to reflect a change to the economic uncertainty reserve was found; therefore, to change the 10% requirement the Board will only need to approve a budget guideline document.

This budget guideline document reflects the current economic factors facing the District in 2022-23 for Board discussion and action.

FISCAL IMPACT:

Maintaining sufficient reserves in the budget year of 2022-23 and the two subsequent years will protect the district as we continue to face uncertain times with continued needs of the pandemic and governor elections.

BOARD GOAL:

Board Focus Goal II – FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

RESCUE UNION SCHOOL DISTRICT
2022-23
BUDGET GUIDELINES

**PLEASE NOTE THE GUIDELINES ARE NOT IN PRIORITIZED ORDER*

- 1) The Governing Board's priority is to maintain its investment in the educational opportunities for students.
- 2) Annually the Board will review the Reserve for Economic Uncertainties requirement to determine whether the minimum level of 3% is realistic given the current state funding volatility. As a declining enrollment district and in order to meet payroll obligations, the Board has assigned 10% of General Fund expenditures as the minimum reserve level.
- 3) The Board's long-range goals will provide the basis for budget priorities including future programs.
- 4) The District will employ the Local Control Funding Formula (LCFF) to project revenues in the Fiscal Year 2022-23 Budget as well as the Multi-Year Projection for revenues in Fiscal Year 2023-24 and Fiscal Year 2024-25.
- 5) The Superintendent and the Leadership team will solicit stakeholder input through the development of the Local Control Accountability Plan (LCAP) and align the annual budget with the Eight State Priorities that must be addressed in the LCAP:
 - i) Basic
 - ii) Implementation of State Standards
 - iii) Parent Involvement
 - iv) Pupil Achievement
 - v) Pupil Engagement
 - vi) School Climate
 - vii) Course Access
 - viii) Other Pupil Outcomes
- 6) The budget document will provide prior year budget and actual information to assist with comparisons.
- 7) When the Board authorizes a new unbudgeted general fund project or program, there shall be a funding source identified for the project or program.
- 8) Ongoing expenditures shall not exceed ongoing revenues unless specifically approved by the Board. At this time, the Board recognizes that the budget may reflect deficit spending in 2023-24.
- 9) One-time income shall be identified and appropriated to support expenditures that are of a nonrecurring nature.
- 10) All categorical programs shall be self-supporting and, where allowable, shall include allocations for indirect costs. Exceptions shall be those programs which mandate a level of general fund participation or that have been specifically exempted by the Board. Special Education and Transportation are recognized as not self-supporting.

- 11) The Board recognizes the contributions made to the District by its dedicated employees and allocates approximately 84% of the budgeted expenditures to salaries and benefits.
- 12) Prior to employee contract settlements, sources of money will be identified to support the settlements.
- 13) Employee benefits will be budgeted at the lesser of the negotiated cap or the actual benefit cost.
- 14) The Board acknowledges the continued increase of the District's contribution to the CalSTRS Pension on behalf of certificated employees.
- 15) The Board acknowledges the continued increase in the District's contribution to the CalPERS Pension on behalf of classified employees.
- 16) Staffing ratios shall comply with current collective bargaining contracts and state requirements.
- 17) Increases and/or decreases will be made to the price of services, supplies and equipment and such items as: gasoline, natural gas, electricity, insurance, water, postage, trash collections, telephone service, debt service, retirement or other benefits mandated by law.
- 18) Facilities and equipment will be maintained through capital improvements and preventative maintenance.
- 19) Significant increase or reductions from prior year expenditure levels shall be reported and explained to the Board in the Budget Document.
- 20) Budgets not included in the General Fund, such as the County Building Fund, Deferred Maintenance, Cafeteria and Special Reserves, shall be published in the Budget Document.

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: **Openers for 2021-2022 and 2022-2023 California School Employee Association (CSEA) Chapter 737 Negotiations**

RECOMMENDATION:

The Superintendent is recommending the Board of Trustees open the public hearing, receive comments from the public regarding RUFT Negotiations, and close the hearing.

BACKGROUND:

At the December 14, 2021, Regular Board meeting, the Board of Trustees set the date of the January meeting as the date upon which to conduct the required public comment on negotiations re-openers with the CSEA bargaining unit. The following topics will be discussed during the upcoming bargaining sessions.

STATUS:

The CSEA bargaining unit has presented the District with the following topics to be discussed in the negotiations process for 2021-22 and 2022-2023:

- Article VI Vacation
- Article IX Professional Growth Program
- Article XV Health Benefits
- Article XVI Salary

The Rescue Union School District intends to negotiate the following Articles of the CSEA contract for the 2021-2022 and 2022-2023 reopeners.

- Article V Hours/Working Conditions
- Article VII Holidays
- Article XV Health Benefits
- Article XVI Salary

FISCAL IMPACT:

Unknown at this time.

BOARD GOAL:

Board Focus Goal II - FISCAL ACCOUNTABILITY:

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students

Board Focus Goal IV – STAFF NEEDS:

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to providing quality education for our students.

Board Focus Goal VI - CULTURE OF EXCELLENCE:

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.

RESCUE UNION SCHOOL DISTRICT
2390 BASS LAKE ROAD
RESCUE, CA 95672

NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN that the Board of Trustees of the Rescue Union School District will hold a public hearing at the District Office Board Room, located at 2390 Bass Lake Road, Rescue, CA, on Tuesday, January 25, 2022 at 6:30 p.m.

The Public Hearing for Public Comment on Openers for CSEA Bargaining, 2021-2022 and 2022-2023, will be held during the Regular Board Meeting.

If you wish to address the Board regarding this item, you may do so during the hearing.

If you have any questions, please call Dustin Haley, Director of Curriculum and Instruction at the District Office at (530) 677-4461.

RESCUE UNION SCHOOL DISTRICT

AGENDA ITEM: Director of Special Education and Student Support Services

RECOMMENDATION:

The Superintendent is recommending the Board of Trustees approve the reduction in contractual days for the Director of Special Education and Student Support Services from 222 to 210.

BACKGROUND:

Historically the Director of Special Education and Student Support Services has needed a 222 work year calendar to run the district's Extended School Year program each summer. This past year we integrated many of our Special Education students into our traditional sites and our summer school administrators were able to successfully manage the programs that were on their campuses. Additionally, allowing our aspiring administrators to manage a more comprehensive summer program helps our district build leadership capacity from within.

STATUS:

Our departing Director of Special Education and Student Support Services felt that a 210 work year calendar was a reasonable work year and allows for enough time for the Director to do their job effectively. In speaking with local Human Resource and Special Education experts the new work year calendar and salary schedule allows us to remain competitive when recruiting.

FISCAL IMPACT:

The fiscal impact is a 5.42% decrease to the salary schedule for the Special Ed / Student Services Director position.

BOARD GOALS:

Board Focus Goal II – FISCAL ACCOUNTABILITY

Keep the district fiscally solvent through prudent LCAP aligned budget processes in order to meet the needs of our students.

Board Focus Goal IV - STAFF NEEDS

Attract and retain diverse, knowledgeable, dedicated employees who are skilled and supported in their commitment to provide quality education for our students.

Board Focus Goal VI – CULTURE OF EXCELLENCE

Create and promote programs that support, reward and incentivize employees to perform at exceptional levels for the benefit of our students.



Rescue Union School District
Administrators Salary Schedule
2021 - 2022

A 1.0 FTE is 8 hours a day with duty days next to each position.

Established Classification	Work Days	Step:												
		1	2	3	4	5	6	7	8	9	10			
Superintendent	222 Daily	198,000 892												
Assistant Superintendent - Curriculum & Instruction - Certificated	222 Daily	111,441 502	114,227 515	117,083 527	120,010 541	123,011 554	126,085 568	129,238 582	132,469 597	135,781 612	139,175 627			
Curriculum & Instruction Director	222 Daily	105,914 477	108,562 489	111,276 501	114,058 514	116,909 527	119,832 540	122,828 553	125,898 567	129,046 581	132,272 596			
Middle School Principal - Traditional Special Ed./Student Services Director	210 Daily	100,171 477	102,675 489	105,242 501	107,873 514	110,570 527	113,334 540	116,167 553	119,072 567	122,048 581	125,100 596			
Elementary Principal - Traditional	210 Daily	98,855 471	101,326 483	103,859 495	106,456 507	109,117 520	111,845 533	114,641 546	117,507 560	120,445 574	123,456 588			
Special Programs Director	210 Daily	96,098 458	98,500 469	100,963 481	103,487 493	106,074 505	108,726 518	111,444 531	114,230 544	117,086 558	120,013 571			
Vice Principal - Traditional EL Program Coordinator	210 Daily	93,344 444	95,678 456	98,070 467	100,522 479	103,035 491	105,611 503	108,251 515	110,958 528	113,731 542	116,575 555			
Psychologist	194 Daily	82,016 423	84,066 433	86,168 444	88,322 455	90,530 467	92,794 478	95,113 490	97,491 503	99,929 515	102,427 528			
Administrative Intern	184 Daily	80,977 440	83,001 451	85,076 462	87,203 474	89,383 486	91,618 498	93,908 510	96,256 523	98,662 536	101,129 550			

Revised 1-7-2022

Board Approved: 06-08-21

Board Approved: 5-21-19

Board Approved: 5-22-18

Board Approved: 6-13-17

Board Approved: 3-14-17

Board Approved: 5-10-16

Board Approved: 5-10-16

Board Approved: 6-9-15

Board Approved: 4-14-15

Board Approved: 11-20-13

Note: 10/18/2012

Board Approved: 1-10-12

Board Approved: 5-10-11

Board Approved: 7-22-10

Board Approved:

Board Approved: 6-12-07

Moved SpEd/Std Svcs Dir to 210 day schedule. Added Daily Rates

1% salary increase, effect. 7-1-21 / 2 YR AGREEMENT 1% salary increase effective 7-

1% salary increase, effect. 7-1-19 / 2 YR AGREEMENT 1% salary increase effective 7-1

1% salary increase, effect. 7-1-17 / 2 YR AGREEMENT 1% salary increase effective 7-1

New Superintendent Contract effect. 7-1-17

Position - English Language (EL) Program Coordinator / effect. 7-1-17

(adtl 1% increase, based on passage of Prop.55 on Nov 8, 2016 election)

(4.5% increase, effect. 7-1-15) / 2 YR AGREEMENT

Per S I R S regulations, Director of Human Resources and media/technology Director

moved to Classified Management Salary Schedule Eff. 7-1-14

(4.5% increase, effect. 7-1-14)

(5.25% increase, effect. 7-1-13)

Per information from S I R S - Human Resources Director & media/technology

Director positions are NOT considered Certificated positions. These positions are

reduction in through days from 10 to 4 days for 11-12; Asst. Supt. change in total #

Base Days/ Separate Cert. Admin & Clss Mgmt salary schedules

Position - Director of Human Resources

5% Salary Reduction (2 yr.) -decrease in work days

Decrease in work # of days/salary schedule (- 5 days) / {1 year agreement}

(4.53% increase, effect. 7-1-07)