

**MONSON-SULTANA JOINT UNION ELEMENTARY SCHOOL DISTRICT**  
**Board of Trustees Meeting Agenda**

**Zoom Link:**

**<https://zoom.us/j/8587803370?pwd=cEJlSFIEUGdxUjgrSWI2ZStjU1pYZz09>**

**AGENDA**                      **December 12, 2023**                      **School Campus - Room 7**                      **12:00 P.M.**

**Special Note:** One Board member will be attending the meeting by teleconference at the following location:

Jeff Belknap  
40175 Rd 112  
Dinuba, CA 93618

The teleconference location is open to the public and any member of the public has an opportunity to address the School Board from a teleconference location in the same manner as if that person attended the regular meeting location. The School Board will control the conduct of the meeting and determine the appropriate order and time limitations on public comments from the teleconference location.

**1.0 Call Public Session to Order**

**1.1 Roll Call to Establish Quorum**

**2.0 Public Comment On Closed Session Topics**

General public comment on any closed session item will be heard. Pursuant to Board Policy, the Board may limit individual comments to no more than 3 minutes and individual topics to 15 minutes. It is recommended you begin your comments by stating your name.

**3.0 Adjourn to Closed Session**

**3.1 Conference With Labor Negotiator (Government Code 54957.6)**

1. Agency Negotiator: Roberto Vaca, Superintendent
2. Employee Organizations
  - a. MSAT
  - b. Classified Members

**4.0 Convene Regular Session (Estimated start time 1:00 PM)**

- 4.1 Flag Salute
- 4.2 Report Action Taken in Closed Session (If any)
- 4.3 Introduce Guests

**5.0 Opportunity for Members of the Public to Address the Board**

At this time, members of the public may comment on any item not appearing on the agenda. Under state law, matters presented under this item cannot be discussed or acted upon by the Board at this time. For items appearing on the agenda, the public is invited to make comments at the time the item comes up for Board consideration. Any person addressing the Board will be limited to a maximum of three (3) minutes so all interested parties have an opportunity to speak with a total of fifteen (15) minutes allotted for the Public Comment Period. Please state your name and address for the record.

**6.0 Approval of Minutes – November 7, 2023 (A)**

**7.0 Correspondence**

**7.1 GASB 45 TRUST**

**8.0 Superintendent's/Principal's Report**

- 8.1.1 Campus Update - ASB Student Board Representative
- 8.1.2 Construction Update

**MONSON-SULTANA JOINT UNION ELEMENTARY SCHOOL DISTRICT**  
**Board of Trustees Meeting Agenda**

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<u>AGENDA</u>	<u>December 12, 2023</u>	<u>School Campus - Room 7</u>	<u>12:00 P.M.</u>
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**9.0 Consent Items / Review / Public Hearing/ Public Input / Board Discussion / ACTION (as applicable)**

- 9.1 Annual Board Organizational Meeting (A)
  - 9.1.1 Authorized Signature Form 2023 (A)
  - 9.1.2 Board Representative to Vote in 2024 Election of County Committee Members (A)
  - 9.1.3 Certification of District Clerk Election (A)
  - 9.1.4 Registry of Public Agencies - SF-405 (A)
  - 9.1.5 Governing Board Member Information Sheet (A)
- 9.2 Declaration of Need for Fully Qualified Educators (A)
- 9.3 Auditing Services Contracts for 2023-2024 (A)
- 9.4 PIQE Services Contract for 2023-2024 (A)
- 9.5 TCOE - "Why Try" Field Trip (A)
- 9.6 Budget Revision 012-23 (A)
- 9.7 Cash Flow Report: November 2022 (A)
- 9.8 2023-2024 First Interim Budget Report (A)
- 9.9 TK iPad Purchase & Bids (A)
- 9.10 OMNIA Contract & Mower Bid (A)
- 9.11 Proposed Conferences for Cabinet Members (A)

**10.0 Authorization of Vendor Payments dated 10/16/2023 through 12/1/2023 (A)**

**11.0 Personnel**

- 11.1 Personnel Order

**12.0 Adjournment (A)**

\*Persons who are in need of a disability-related modification or accommodation in order to participate in the board meeting may make a request to the Superintendent at P.O. Box 25, 10643 Avenue 416, Sultana, CA 93666, (559) 591-1634. Such a request should be in writing if possible, or may be made in person or by telephone (e-mail or text message requests will not be allowed). The request for accommodation should specify the nature of the modification or accommodation requested, including any necessary auxiliary aids or services required, and the name, address and telephone number of the person making the request. The request should be made as soon as possible and if possible no later than one day before the meeting.

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**MONSON-SULTANA JOINT UNION ELEMENTARY SCHOOL DISTRICT**

**Regular Meeting**

**November 7, 2023**

**5:30 P.M**

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**1.0 CALL TO ORDER:**

The meeting was called to order by Trustee Simmons at 5:30 P.M.

**1.1 Roll Call**

Trustees present: Worthley, Cepeda, Belknap (Via Zoom), and Quintana  
Trustees absent: Simmons  
Secretary: Roberto Vaca (Via Zoom)

**2.0 PUBLIC COMMENT ON  
CLOSED SESSION TOPICS:**

None

**3.0 EXECUTIVE CLOSED  
SESSION:**

Trustee Quintana called the meeting into closed session at 6:31 P.M.  
and was called back to regular session at 6:38 P.M.

**4.0 REGULAR/OPEN SESSION:**

**4.1 Flag Salute**

Trustee Quintana led all those in attendance for the Flag Salute.

**4.2 Report of Action Taken  
in Closed Session**

No action was taken during the closed session to report.

**4.3 Guests/Staff Present**

Melissa Valdez, Benita Cortez, Jaqueline Montejano, Dain Arias,  
Katherine Arreguin, Brandon Corcoran, Stephen Miller, Diego Quintero  
(ASB), Samantha Lopez (ASB), Aaliyah Moreno (ASB), David  
Camarillo (ASB, FUEL), and Kasandra Aranzazu (FUEL).

**5.0 OPPORTUNITY TO  
ADDRESS THE BOARD:**

None

**6.0 APPROVAL OF MINUTES:**

Trustee Cepeda moved and Trustee Worthley seconded the motion to  
approve the minutes of the October 3, 2023 regular meeting. PASSED

**7.0 CORRESPONDENCE:**

**7.1 2023-2024 Budget  
Approval Letter**

Business Manager, Benita Cortez shared correspondence from Tulare  
County Office of Education indicating approval of Monson-Sultana's  
adopted budget for the 2023-2024 fiscal year.

**8.0 SUPERINTENDENT'S/  
PRINCIPAL'S REPORT:**

8.1.1: Campus Update - The Associate Student Body (ASB) Cabinet  
reported on events happening on campus for the month of November  
which included the Fall Carnival, FUEL Saturday Academy trip to  
Fresno State, the ASB CADA Conference, Red Ribbon Week, After  
School Color Run, Halloween, and Pumpkin Patch Festivities.

8.1.2: Construction Update - Superintendent Vaca provided a brief update on the Construction Project and the completion of the Student Education & Activity Center (Gym) while also providing tentative dates of occupancy for the new classroom modulars.

## 9.0 CONSENT ITEMS:

- |      |   |  |
|------|---|--|
| 9.1  | Interdistrict Requests                                    | Trustee Cepeda moved and Trustee Worthley seconded the motion to deny interdistrict attendance request 9.1.1. PASSED   |
| 9.2  | Health (Nurse) Scope of Service & Agreement               | Trustee Belknap moved and Trustee Cepeda seconded the motion to approve the agreement with Tulare County's School Health Programs for continuance of their services. PASSED  |
| 9.3  | Annual Renewal of Super CO-OP School Year (SY) 2024-2025  | Trustee Belknap moved and Trustee Worthley seconded the motion to approve the Annual Renewal of Super Co-Op for the 2024-2025 School year. PASSED                            |
| 9.4  | Annual Report of Developer Fees for Fiscal Year 2022-2023 | Trustee Belknap moved and Trustee Cepeda seconded the motion to approve the Annual Report of Developer Fees for Fiscal Year 2022-2023. PASSED                                |
| 9.5  | CSBA Membership & Service Renewal                         | Trustee Cepeda moved and Trustee Worthley seconded the motion to approve the renewal and agreement with CSBA for continuation of services. PASSED                            |
| 9.6  | Resolution 11-23-01                                       | Trustee Worthley moved and Trustee Cepeda seconded the motion to approve Resolution 11-23-01. PASSED   |
| 9.7  | Organizational Meeting Date                               | Trustee Cepeda moved and Trustee Worthley seconded the motion to formally approve the date of annual organizational meeting to be held on Tuesday, December 12, 2023. PASSED |
| 9.8  | Budget Revision 011-23                                    | Trustee Cepeda moved and Trustee Belknap seconded the motion to approve Budget Revision 011-23. PASSED   |
| 9.9  | Declaration of Surplus and Obsolete Equipment             | Trustee Worthley moved and Trustee Cepeda seconded the motion to approve the sale, donation, and disposal of the presented equipment.<br>PASSED                              |
| 9.10 | Zacher's Automotive Recyclers Bus Offer                   | Trustee Worthley moved and Trustee Belknap seconded the motion to approve the offer from Zacher's Automotive Recyclers, Inc. PASSED  |
| 9.11 | Light Tower Bids  | Trustee Belknap moved and Trustee Worthley seconded the motion to approve the bid and purchase from Cal Turf Equipment & Supply.<br>PASSED                                   |

## 10.0 AUTHORIZATION OF VENDOR PAYMENTS:

Trustee Cepeda moved and Trustee Worthley seconded the motion to approve vendor payments for the period of 9/17/23- 10/13/23.  
PASSED

## 11.0 PERSONNEL:

- |      |                     |   |
|------|---------------------|---|
| 11.1 | Personnel Order (A) | Trustee Cepeda moved and Trustee Worthley seconded the motion to approve personnel orders 11.1.1 through 11.1.4 as presented.<br>PASSED |
|------|---------------------|---|



11.2 Behavior Instructional Aide  
& Instructional Assistant Job  
Description Amendment

Trustee Worthley moved and Trustee Cepeda seconded the motion to  
approve the revised Job Description for the positions of Behavior  
Instructional Aide (BIA) and Instructional Assistant (IA). PASSED

**12.0 ADJOURNMENT:**

Meeting adjourned at 7:09 P.M.

Respectfully Submitted,

\_\_\_\_\_  
Lynn Simmons President

\_\_\_\_\_  
Roberto Vaca Secretary

\_\_\_\_\_  
Delbert Quintana Clerk

\_\_\_\_\_  
Jeff Belknap Trustee

\_\_\_\_\_  
Robert Cepeda Trustee

\_\_\_\_\_  
Vicki Worthley Trustee

**MONSON-SULTANA JOINT UNION ELEMENTARY SCHOOL DISTRICT**  
**Board Meeting Agenda Item Summary**  
**December 12, 2023**

**AGENDA SECTION:** **CORRESPONDENCE**

**AGENDA ITEM:** **7.1 GASB 45 TRUST**

**ATTACHMENTS:** **GASB 45 STATEMENT JULY - SEPTEMBER 2023**

**DISCUSSION:**

GASB 45 statements attached for July - September 2023. Quarterly return is -2.11%.

**RECOMMENDATION:** **NO ACTION REQUIRED**

**PROPOSED ACTION:** **NO ACTION REQUIRED**

November 16, 2023

**TO:** SISC GASB 45 Trust Participating Employers

**FROM:** Kim A Sloan, CPA, Chief Financial Officer  
Self-Insured Schools of California

**SUBJ:** **SISC GASB 45**  
**Statement for Quarter Ending September 30, 2023**

Your statement for the quarter ending **September 30, 2023** is now available on the SISC website. The statements provide information about your district's transaction activity and investment performance. A summary of the quarterly return is provided below. The detailed asset allocation and investment report is also included.

**July-September 2023 Quarter**  
**SISC GASB 45 -2.11%**

Additional commentary provided by our investment manager, Fred Bayles, Graystone Consulting, is presented below:

*Through Q3 and year to date, stock market performance as measured by the S&P 500, was dominated by the "Magnificent Six": Apple, Amazon, Microsoft, Google, Meta, and Nvidia. Having said that, it was difficult to pivot quickly into the tech sector after 2022. However, we were able to save the GASB 45 Trust over \$35 million in negative performance by owning non-correlated investments. Non-correlated investments are not associated with the S&P 500 and often perform well when the S&P index is down. 2022 was a perfect example of this.*

*But now it's a different story with new leadership in the markets. While we have exposure to technology through our large cap growth positions, we are not overweight. We did participate but didn't take the risk. Our position in the portfolio is a barbell approach of offense and defense meaning on one end, large cap growth (which includes tech) and high quality, defensive, value oriented high dividend yielding stocks on the other.*

*There are currently both old and new divergences in the economy and this will affect our positioning through the end of year. The new is the Middle East conflict and the spike in oil prices; the old is the Ukraine situation and taming inflation. The intermediate section of the treasury yield curve is giving us yields not seen in 16 years and we are taking advantage of this by adding bonds where appropriate. I do think we are in the ninth inning of rate hikes with another one coming in November. The government money market fund we use is paying us approximately 5%--risk free. Many people will take this in a heartbeat over the volatility of the stock market and we have been taking advantage.*

*For now, we remain somewhat defensive given all the outside noise. We are well positioned and are optimistic for the 4<sup>th</sup> quarter given our asset allocation. We have funds available to deploy in the event of a market drawdown or the possibility of a mispriced asset class presenting itself.*

If you have any questions, please contact Nancy Russo at [narusso@siscschools.org](mailto:narusso@siscschools.org), or (661) 636-4654.

**SISC OPEB Trust – Moderate Growth**  
**2000 K Street – P.O. Box 1808**  
**Bakersfield, CA 93303-1808**

**Statement for July 1, 2023 – September 30, 2023**

Monson-Sultana Joint Union Elem School District  
Benita Cortez  
PO Box 25  
Sultana, CA 93666

**Final**

**ACCOUNT SUMMARY**

	Beginning Date	Ending Date	No. of Days Invested	No. of Days In Quarter	Amount Invested	Weighted Average
Beginning Account Value	7/01/2023	9/30/2023	92	92	\$1,600,425.59	\$1,600,425.59
Contributions	7/13/2023	9/30/2023	80	92	\$97,115.96	\$84,448.66
SISC Admin Fee	8/29/2023	9/30/2023	33	92	(\$200.05)	(\$71.76)
Trustee Fees	8/29/2023	9/30/2023	33	92	(\$200.05)	(\$71.76)
					<u>\$1,697,141.45</u>	<u>\$1,684,730.73</u>
Ending Account Value at 09-30-23					\$1,661,649.97	
Amount Invested					\$1,697,141.45	
Return on Investment (\$)					(\$35,491.48)	
Weighted Average Balance					<u>\$1,684,730.73</u>	

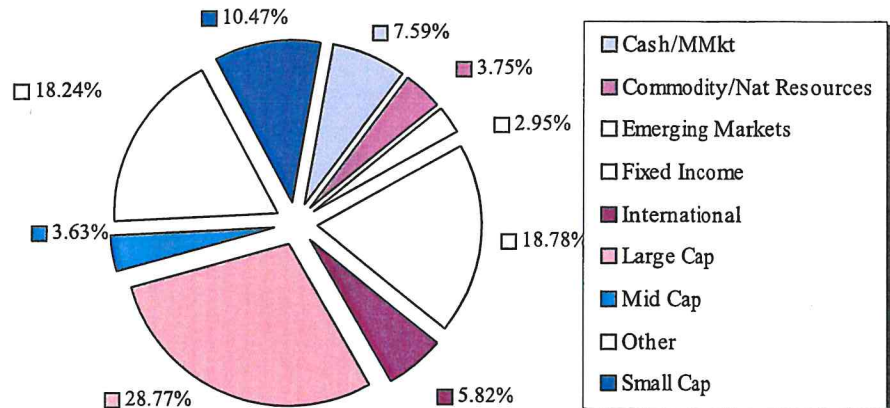
Quarterly Return on Investment: (2.11%)

**TOTAL POOL**

**Ending Account Market Value:** **\$331,307,642.72**

**Investment Allocation**

Cash/MMkt	7.59%
Fixed Income	18.78%
Large Cap	28.77%
Mid Cap	3.63%
Small Cap	10.47%
International	5.82%
Commodity/Nat Resource	3.75%
Emerging Markets	2.95%
Other	18.24%
	100.00%



Your account performance was calculated using a weighted rate of return based on the level and timing of cash flows in and out of the Trust.

**MONSON-SULTANA JOINT UNION ELEMENTARY SCHOOL DISTRICT**  
**Board Meeting Agenda Item Summary**  
**December 12, 2023**

**AGENDA SECTION:** **8.0 SUPERINTENDENT’S REPORT**

**AGENDA ITEM:** **8.1.1 CAMPUS EVENTS AT MSJUESD**  
**8.1.2 CONSTRUCTION UPDATE**

**ATTACHMENTS:** **NONE**

**DISCUSSION:**

The ASB Board Rep will provide information to the Board on past events and calendar dates/events that will be coming up on our campus. Additionally, Superintendent Vaca will provide an update on the status of the construction project.

**RECOMMENDATION:** **NONE**

**PROPOSED ACTION:** **NONE**

**MONSON-SULTANA JOINT UNION ELEMENTARY SCHOOL DISTRICT**  
**Board Meeting Agenda Item Summary**  
**December 12, 2023**

**AGENDA SECTION:** **CONSENT**

**AGENDA ITEM:** **9.1 ANNUAL BOARD ORGANIZATIONAL MEETING**

**ATTACHMENTS:** **9.1.1 AUTHORIZED SIGNATURE SHEET FOR 2023**  
**9.1.2 BOARD REPRESENTATIVE TO VOTE IN 2023**  
**ELECTION OF COUNTY COMMITTEE MEMBERS**  
**9.1.3 CERTIFICATION OF DISTRICT CLERK**  
**9.1.4 SECRETARY OF STATE REGISTRY OF PUBLIC**  
**AGENCIES SF-405**  
**9.1.5 GOVERNING BOARD MEMBER INFORMATION**  
**SHEET**

**DISCUSSION:**

The Board will conduct its annual organizational meeting and appoint a president, clerk, and a member of the Board to vote in County Committees.

**RECOMMENDATION:** The Superintendent recommends that the Board approves the annual organization requirements for the 2024 year.

**PROPOSED ACTION:** **APPROVE**



**Tulare County**  
**Office of Education**  
*Committed to Students, Support & Service*

November 1, 2023

To: All District Superintendents

From: Tim A. Hire, Tulare County Superintendent of Schools

Subject: **ANNUAL ORGANIZATIONAL MEETING** [Ed. Code §35143] **Schedule between December 1, 2023 and December 20, 2023**

Enclosed are five forms that need to be completed as part of your district's annual organizational meeting process. This year, your district must hold its organizational meeting between December 1, 2023 and December 20, 2023. **REMINDER:** First Interim Reports must be reviewed and adopted (certified) by the governing board by December 15<sup>th</sup>.

**PLEASE RETURN THESE COMPLETED FORMS to Vanessa Cantu by January 12, 2024:**

1. **Authorized Signatures Form:** This form is required to process your January payroll.  
Required by Ed. Code §42633  
Distribution: Copy to Vanessa Cantu, TCOE Business Services
2. **Board Representative to Vote in the 2024 Election of County Committee Members:**  
Required by Ed. Code §35023  
Distribution: Copy to Vanessa Cantu, TCOE Business Services
3. **Certification of District Clerk Election:** Required by Ed. Code §35143(e)  
Distribution: Copy to Vanessa Cantu, TCOE Business Services
4. **Registry of Public Agencies – SF-405:** Required by Gov. Code §53051 within 10 days of any change to your board.  
Distribution: ➤ **Original to Secretary of State, Special Filings Unit**, P.O. Box 942870,  
Sacramento CA 94277-2870  
➤ Copy to the **Tulare County Clerk**, 221 S. Mooney Blvd., Room 105,  
Visalia CA 93291  
➤ Copy to Vanessa Cantu, TCOE Business Services
5. **Governing Board Member Information Sheet:** TCOE uses this form to update our board records and board mailing lists.  
Distribution: Copy to Vanessa Cantu, TCOE Business Services

Thank you for your assistance.

TAH/vc

Enclosures (5)

**AUTHORIZED SIGNATURES  
FOR CALENDAR YEAR 2024**

*This form is for Tulare County Office of Education use only.*

\_\_\_\_\_ SCHOOL DISTRICT

In accordance with Education Code §42633, the governing board of the above school district hereby files with the county superintendent of schools the verified signature of each person authorized to sign orders in its name.

At a special/regular meeting of the governing board of the above-captioned school district, held on the \_\_\_\_\_ day of December, 2023, the following person(s), or a majority of them, each and every one of whom is an OFFICER or EMPLOYEE of the school district and whose signature appears opposite their name below, was/were authorized to sign orders in the name of said governing board.

**THIS AUTHORIZATION SUPERSEDES ALL PREVIOUS AUTHORIZATIONS.**

Type or Print Name Here:

Signature Here:

1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. _____	_____
7. _____	_____
8. _____	_____
9. _____	_____
10. _____	_____

BY ORDER OF THE GOVERNING BOARD OF THE

\_\_\_\_\_ SCHOOL DISTRICT

Date:

By \_\_\_\_\_  
Clerk/Secretary of the Board

Distribute as follows:

Copy to: Vanessa Cantu, Business Services  
Tulare County Office of Education  
Vanessa.cantu@tcoe.org



<p><b>BOARD REPRESENTATIVE TO VOTE IN 2024 ELECTION OF COUNTY COMMITTEE MEMBERS</b></p>
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\_\_\_\_\_ SCHOOL DISTRICT

Pursuant to Education Code §35023, at its annual organizational meeting, this governing board has selected the following board member:

\_\_\_\_\_  
(insert name)

as its representative to participate in the 2024 election of members to the County Committee on School District Organization.

It is understood that the responsibility of the above representative is to take part in the 2024 election of county committee members.

Date:

By \_\_\_\_\_  
Clerk/Secretary of the Board

Distribute as follows:

Copy to:     Vanessa Cantu, Business Services  
                  Tulare County Office of Education  
                  Vanessa.cantu@tcoe.org

## CERTIFICATION OF DISTRICT CLERK ELECTION

*Instructions: Pursuant to Education Code 35143(e), at the annual meeting the governing board shall elect one of its members as clerk of the district.*

WE HEREBY CERTIFY that, at a meeting of the Governing Board of the

\_\_\_\_\_ SCHOOL DISTRICT

held on December \_\_, 2023

\_\_\_\_\_  
(insert name)

board member, was duly elected clerk of the district.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signatures of Members of the Board

**Complete the remaining officer positions that apply to your district below.**

*Pursuant to Education Code 35022, governing boards consisting of five (5) or more members shall, at each annual meeting, elect a president from among its members.*

\_\_\_\_\_  
(insert name)

board member, was duly elected board president.

\_\_\_\_\_  
(insert name)

board member, was duly elected board vice president.

Distribute as follows:

Copy to: Vanessa Cantu, Business Services  
Tulare County Office of Education  
Vanessa.cantu@tcoe.org



**Secretary of State**  
**Registry of Public Agencies**  
(Government Code section 53051)

**SF-405**

**IMPORTANT** — Read Instructions before completing this form.

There is **No Fee** for a Registry of Public Agencies filing

**Copy Fees** — First page \$1.00; each attachment page \$0.50;  
Certification Fee - \$5.00

**This Space For Office Use Only**

**1. Type of Filing** (Check one.)

- ☐ Initial Filing (first Registry of Public Agencies filing for an agency)  
☐ Updated Filing (change to an existing Registry of Public Agencies record)

**2. Agency Information**

a. Full Legal Name of Public Agency

b. Nature of Update (complete if Updated Filing)

c. County

d. Official Mailing Address

**3. Chairperson, President, or Other Presiding Officer**

a. Name

b. Title

c. Business or Residence Address

**4. Clerk or Secretary**

a. Name

b. Title

c. Business or Residence Address

**5. Other Members of the Governing Board** (Enter as many as applicable. Attach additional pages for additional members.)

Name	Business or Residence Address
Name	Business or Residence Address
Name	Business or Residence Address
Name	Business or Residence Address
Name	Business or Residence Address

**6. Date and Sign Below** (Additional members set forth on attached pages, if any, are incorporated herein by reference and made part of this Form SF-405, Registry of Public Agencies.)

Date

Signature

Type or Print Name

## Instructions for Completing the Registry of Public Agencies (Form SF-405)

The governing body of a public agency is required, within 70 days after the commencement of the agency's legal existence, to file a specified statement of facts about the agency with the Secretary of State. This information is also required to be updated within 10 days of a change to it.

### Fees:

- **Filing Fee:** There is **no fee** for a Registry of Public Agencies filing.

**Copies:** To obtain copies or certified copies of the filed document, include payment for copy fees and certification fees at the time the document is submitted. Copy fees are \$1.00 for the first page and \$0.50 for each additional page. For certified copies, there is an additional \$5.00 certification fee, per copy.

**Payment Type:** Check(s) or money orders should be made payable to the Secretary of State. **Do not send cash by mail.** If submitting the document in person in our Sacramento office, payment also may be made by credit card (Visa or Mastercard).

If you are not completing this form online, please **type or legibly print** in black or blue ink. **Complete the Registry of Public Agencies (Form SF-405) as follows:**

Item	Instruction	Tips
1.	You must check the appropriate box ( <b>check one</b> ).	<ul style="list-style-type: none"> <li>• If this is the first Registry of Public Agencies filing for an agency, check "Initial Filing".</li> <li>• If this is a change to an existing Registry of Public Agencies record, check "Updated Filing".</li> </ul>
2a.	Enter the full legal name of the public agency.	
2b.	Indicate the nature of the update if this is an updated filing.	<ul style="list-style-type: none"> <li>• Leave this blank for initial filings.</li> <li>• For updated filings, list information that has changed.</li> </ul>
2c.	Enter the county or counties in which the agency operates.	<ul style="list-style-type: none"> <li>• List as many as applicable. If additional space is required, attach additional pages.</li> </ul>
2d.	Enter the agency's official mailing address.	<ul style="list-style-type: none"> <li>• The <b>complete address</b> is required, including the street name and number, city, state, and zip code.</li> <li>• P.O. box is acceptable.</li> </ul>
3a.	Enter the Chairperson, President, or Other Presiding Officer's name.	
3b.	Enter the Chairperson, President, or Other Presiding Officer's official title.	<ul style="list-style-type: none"> <li>• Include the full official title.</li> </ul>
3c.	Enter the Chairperson, President, or Other Presiding Officer's business or residence address.	<ul style="list-style-type: none"> <li>• A <b>complete address</b> is required, including the street name and number, city, state, and zip code.</li> </ul>
4a.	Enter the Clerk or Secretary's name.	
4b.	Enter the Clerk or Secretary's official title.	<ul style="list-style-type: none"> <li>• Include the full official title.</li> </ul>

# Tulare County Office of Education

*Tim A. Hire, County Superintendent of Schools*

## GOVERNING BOARD MEMBER INFORMATION SHEET

During the year, it is necessary for this office to contact governing board members for various reasons (notifications, general correspondence, upcoming events and/or workshops sponsored by TCOE, etc.). Please ask your governing board members to provide the following information.

**\*\*Return this form to Vanessa Cantu, Business Services – [vanessa.cantu@tcoe.org](mailto:vanessa.cantu@tcoe.org)\*\***

*(This information is for Tulare County Office of Education internal use only.)*

**District:** \_\_\_\_\_

Name: _____	
Title: <input type="checkbox"/> Board President <input type="checkbox"/> Vice President <input type="checkbox"/> Clerk <input type="checkbox"/> Board Member <input type="checkbox"/> Other-Specify: _____	
<input type="checkbox"/> Check this box if you prefer to receive mail at the school district address.	
Mailing Address: _____	
<u>Optional</u> Phone Number: _____	<u>Optional</u> Email address: _____

Name: _____	
Title: <input type="checkbox"/> Board President <input type="checkbox"/> Vice President <input type="checkbox"/> Clerk <input type="checkbox"/> Board Member <input type="checkbox"/> Other-Specify: _____	
<input type="checkbox"/> Check this box if you prefer to receive mail at the school district address.	
Mailing Address: _____	
<u>Optional</u> Phone Number: _____	<u>Optional</u> Email address: _____

Name: _____	
Title: <input type="checkbox"/> Board President <input type="checkbox"/> Vice President <input type="checkbox"/> Clerk <input type="checkbox"/> Board Member <input type="checkbox"/> Other-Specify: _____	
<input type="checkbox"/> Check this box if you prefer to receive mail at the school district address.	
Mailing Address: _____	
<u>Optional</u> Phone Number: _____	<u>Optional</u> Email address: _____

Name: _____				
Title:	Board <input type="checkbox"/> President	Vice <input type="checkbox"/> President	Clerk <input type="checkbox"/> Clerk	Board <input type="checkbox"/> Member      Other-Specify: <input type="checkbox"/>
<input type="checkbox"/> Check this box if you prefer to receive mail at the school district address.				
Mailing Address: _____				
<u>Optional</u> Phone Number: _____			<u>Optional</u> Email address: _____	

Name: _____				
Title:	Board <input type="checkbox"/> President	Vice <input type="checkbox"/> President	Clerk <input type="checkbox"/> Clerk	Board <input type="checkbox"/> Member      Other-Specify: <input type="checkbox"/>
<input type="checkbox"/> Check this box if you prefer to receive mail at the school district address.				
Mailing Address: _____				
<u>Optional</u> Phone Number: _____			<u>Optional</u> Email address: _____	

Name: _____				
Title:	Board <input type="checkbox"/> President	Vice <input type="checkbox"/> President	Clerk <input type="checkbox"/> Clerk	Board <input type="checkbox"/> Member      Other-Specify: <input type="checkbox"/>
<input type="checkbox"/> Check this box if you prefer to receive mail at the school district address.				
Mailing Address: _____				
<u>Optional</u> Phone Number: _____			<u>Optional</u> Email address: _____	

Name: _____				
Title:	Board <input type="checkbox"/> President	Vice <input type="checkbox"/> President	Clerk <input type="checkbox"/> Clerk	Board <input type="checkbox"/> Member      Other-Specify: <input type="checkbox"/>
<input type="checkbox"/> Check this box if you prefer to receive mail at the school district address.				
Mailing Address: _____				
<u>Optional</u> Phone Number: _____			<u>Optional</u> Email address: _____	

**MONSON-SULTANA JOINT ELEMENTARY UNIFIED SCHOOL DISTRICT**  
**Board Meeting Agenda Item Summary**  
**December 12, 2023**

**AGENDA SECTION:** **ADMINISTRATIVE ORGANIZATIONAL**

**AGENDA ITEM:** **9.2 DECLARATION OF NEED FOR FULLY QUALIFIED  
EDUCATORS FOR 2023-2024 SCHOOL YEAR**

**ATTACHMENTS:** **DECLARATION OF NEED**

**DISCUSSION:**

The Board must approve a Declaration of Need for Fully Qualified Educators at the start of every school year to allow the hiring of Multiple Subject and Single Subject Long-term Emergency Credentialed teachers and teachers on Limited Assignment Permits when fully qualified credentialed teachers are not available. The credential areas covered are for the General and Special Education Limited Assignment Permits, such as CLAD, BCLAD, RSP, Teacher Librarian, and Visiting Faculty Permit. The Declaration is not used for Provisional Internship Permits (PIP) or Short-Term Staff Permits (STSP). By approving this Declaration, our anticipated need for permits for the 2023-2024 school year, will be covered as of July 1, 2023.

**RECOMMENDATION:** The Superintendent recommends that the Board  
**APPROVE** the Declaration of Need for Fully Qualified  
Educators.

**PROPOSED ACTION:** **APPROVE**



State of California  
Commission on Teacher Credentialing  
Certification Division  
1900 Capitol Avenue  
Sacramento, CA 95811-4213

Email: [credentials@ctc.ca.gov](mailto:credentials@ctc.ca.gov)

Website: [www.ctc.ca.gov](http://www.ctc.ca.gov)

## DECLARATION OF NEED FOR FULLY QUALIFIED EDUCATORS

Original Declaration of Need for year: 2023

Revised Declaration of Need for year: \_\_\_\_\_

### FOR SERVICE IN A SCHOOL DISTRICT OR DISTRICT/COUNTY AUTHORIZED CHARTER SCHOOL

Name of District or Charter: Monson-Sultana Joint Union Elementary District CDS Code: 72009

Name of County: Tulare County CDS Code: 54-10546

By submitting this annual declaration, the district is certifying the following:

- A diligent search, as defined below, to recruit a fully prepared teacher for the assignment(s) was made
- If a suitable fully prepared teacher is not available to the school district, the district will make a reasonable effort to recruit based on the priority stated below

The governing board/body of the school district or charter school specified above adopted a declaration at a regularly scheduled public meeting held on 12/12/2023 certifying that there is an insufficient number of certificated persons who meet the district's specified employment criteria for the position(s) listed on the attached form. The attached form was part of the agenda, and the declaration did NOT appear as part of a consent calendar.

#### ► Enclose a copy of the board agenda item

With my signature below, I verify that the item was acted upon favorably by the board. The declaration shall remain in force until June 30, 2024.

Submitted by (Superintendent, Board Secretary, or Designee):

<u>Roberto Vaca</u>	<u></u>	<u>Superintendent</u>
<i>Name</i>	<i>Signature</i>	<i>Title</i>
<u>(559) 591-0717</u>	<u>(559) 591-1634</u>	<u>12/12/2023</u>
<i>Fax Number</i>	<i>Telephone Number</i>	<i>Date</i>

P.O. Box 25 Sultana, CA 93666

*Mailing Address*

rvaca@msschool.org

*E-Mail Address*

### FOR SERVICE IN A COUNTY OFFICE OF EDUCATION, STATE AGENCY OR NONPUBLIC SCHOOL AGENCY

Name of County \_\_\_\_\_ County CDS Code \_\_\_\_\_

Name of State Agency \_\_\_\_\_

Name of NPS/NPA \_\_\_\_\_ County of Location \_\_\_\_\_



The Superintendent of the County Office of Education or the Director of the State Agency or the Director of the NPS/NPA specified above adopted a declaration on \_\_\_\_/\_\_\_\_/\_\_\_\_, at least 72 hours following his or her public announcement that such a declaration would be made, certifying that there is an insufficient number of certificated persons who meet the county's, agency's or school's specified employment criteria for the position(s) listed on the attached form.

The declaration shall remain in force until June 30, \_\_\_\_\_.

► **Enclose a copy of the public announcement**

Submitted by Superintendent, Director, or Designee:

_____ Name	_____ Signature	_____ Title
_____ Fax Number	_____ Telephone Number	_____ Date
_____ Mailing Address		
_____ EMail Address		

- *This declaration must be on file with the Commission on Teacher Credentialing before any emergency permits will be issued for service with the employing agency*

**AREAS OF ANTICIPATED NEED FOR FULLY QUALIFIED EDUCATORS**

Based on the previous year's actual needs and projections of enrollment, please indicate the number of emergency permits the employing agency estimates it will need in each of the identified areas during the valid period of this Declaration of Need for Fully Qualified Educators. This declaration shall be valid only for the type(s) and subjects(s) identified below.

This declaration must be revised by the employing agency when the total number of emergency permits applied for exceeds the estimate by ten percent. Board approval is required for a revision.

Type of Emergency Permit	Estimated Number Needed
CLAD/English Learner Authorization (applicant already holds teaching credential)	_____
Bilingual Authorization (applicant already holds teaching credential)	_____
List target language(s) for bilingual authorization: _____	
Resource Specialist	_____
Teacher Librarian Services	_____
Emergency Transitional Kindergarten (ETK)	_____

**LIMITED ASSIGNMENT PERMITS**

Limited Assignment Permits may only be issued to applicants holding a valid California teaching credential based on a baccalaureate degree and a professional preparation program including student teaching.

Based on the previous year's actual needs and projections of enrollment, please indicate the number of Limited Assignment Permits the employing agency estimates it will need in the following areas. Additionally, for the Single Subject Limited Assignment Permits estimated, please include the authorization(s) which will be requested:

TYPE OF LIMITED ASSIGNMENT PERMIT	ESTIMATED NUMBER NEEDED
Multiple Subject	
Single Subject	
Special Education	
TOTAL	

**Authorizations for Single Subject Limited Assignment Permits**

SUBJECT	ESTIMATED NUMBER NEEDED	SUBJECT	ESTIMATED NUMBER NEEDED
Agriculture		Mathematics	
Art		Music	
Business		Physical Education	
Dance		Science: Biological Sciences	
English		Science: Chemistry	
Foundational-Level Math		Science: Geoscience	
Foundational-Level Science		Science: Physics	
Health		Social Science	
Home Economics		Theater	
Industrial & Technology Education		World Languages (specify)	

### EFFORTS TO RECRUIT CERTIFIED PERSONNEL

The employing agency declares that it has implemented in policy and practices a process for conducting a diligent search that includes, but is not limited to, distributing job announcements, contacting college and university placement centers, advertising in local newspapers, exploring incentives included in the Teaching as a Priority Block Grant (refer to [www.cde.ca.gov](http://www.cde.ca.gov) for details), participating in state and regional recruitment centers and participating in job fairs in California.

If a suitable fully prepared teacher is not available to the school district, the district made reasonable efforts to recruit an individual for the assignment, in the following order:

- A candidate who qualifies and agrees to participate in an approved internship program in the region of the school district
- An individual who is scheduled to complete initial preparation requirements within six months

### EFFORTS TO CERTIFY, ASSIGN, AND DEVELOP FULLY QUALIFIED PERSONNEL

Has your agency established a District Intern program?

☐ Yes ☒ No

If no, explain. Work with TCOE IMPACT Program

Does your agency participate in a Commission-approved college or university internship program?

☒ Yes ☐ No

If yes, how many interns do you expect to have this year? zero

If yes, list each college or university with which you participate in an internship program.

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If no, explain why you do not participate in an internship program.

No Interns this school year 2023-2024

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**MONSON-SULTANA JOINT ELEMENTARY UNIFIED SCHOOL DISTRICT**  
**Board Meeting Agenda Item Summary**  
**December 12, 2023**

**AGENDA SECTION:** **ADMINISTRATIVE/ORGANIZATIONAL ISSUES**

**AGENDA ITEM:** **9.3 AUDITING SERVICES CONTRACTS FOR 2023-2024**

**ATTACHMENTS:** **EIDE BAILLY**  
**CHRISTY WHITE BROOK**  
**LINGER, PETERSON & SHRUM**

**DISCUSSION:**

Administration is requesting approval to enter into a new Audit Contract with Christy White Brook, CPA for fiscal year 2023-2024. The following audit firms submitted the attached proposals.

**RECOMMENDATION:** The Superintendent recommends that the Board approve the Christy White Brook, CPA Audit Contract renewal for two years.

**PROPOSED ACTION:** APPROVE



November 30, 2023

Benita Cortez  
Business Manager  
Monson-Sultana Joint Union Elementary School District  
10643 Avenue 416  
Sultana, California 93666

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Monson-Sultana Joint Union Elementary School District (the District) as of June 30, 2024, June 30, 2025, and June 30, 2026, and for the years then ended, and the related notes to the financial statements, which collectively comprise District's basic financial statements.

In addition, we will audit the entity's compliance over major federal award programs for the periods ended June 30, 2024, June 30, 2025, and June 30, 2026. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards* and state and regulatory audit requirements will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements specified in that are supplementary to GAAS and *Government Auditing Standards*, if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB), require that defined benefit plan schedules, management's discussion and analysis and budgetary comparison information 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. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and

presentation and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule – General Fund
3. Schedule of Changes in the District's Net OPEB Liability and Related Ratios
4. Schedule of the District's Proportionate Share of the Net OPEB Liability – MPP Program
5. Schedule of the District's Proportionate Share of the Net Pension Liability
6. Schedule of the District's Pension Contributions

Supplementary information other than RSI will accompany District's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

1. Schedule of Expenditures of Federal Awards
2. Reconciliation of Annual Financial and Budget Report with Audited Financial Statements
3. Schedule of Financial Trends and Analysis
4. Other state schedules such as Average Daily Attendance, Organization Structure, and Instructional Time
5. Combining Balance Sheet – Non-Major Governmental Funds
6. Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Non-Major Governmental Funds

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

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

#### **Data Collection Form**

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the *earlier* of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

### **Audit of the Financial Statements**

We will conduct our audits in accordance with GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America, the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and, as applicable, in accordance with state and regulatory audit requirements. As part of an audit of financial statements in accordance with GAAS and in accordance with *Government Auditing Standards*, Uniform Guidance and/or any state or regulatory audit requirements we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards* issued by the Comptroller General of the United States of America and state and regulatory audit requirements. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

### **Reporting**

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the governing body of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter



paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

We also will issue a written report on *compliance* in accordance with the requirements specified in the *2023-2024 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* upon completion of our audit

#### **Audit of Major Program Compliance, if required**

Our audit of the District's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS and, if applicable, in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.



Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

### **Management Responsibilities**

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
8. For disclosing accurately, currently, and completely, the financial results of each federal award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;

14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:
  - a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
  - b. Additional information that we may request from management for the purpose of the audit; and
  - c. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence.
16. For including the auditor's report in any document containing financial statements that indicates that such financial statements have been audited by us, including
  - i. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
  - ii. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report;
17. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
18. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
19. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
20. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
21. For the accuracy and completeness of all information provided;
22. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
23. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily

available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

### **Nonattest Services**

With respect to any nonattest services we perform, we agree to perform the following as applicable:

- Prepare or assist with preparing financial statements in conformity with U.S. generally accepted accounting principles based on information provided by you.
- Prepare or assist with preparing the Schedule of Expenditures of Federal Awards
- Complete the auditee's portion of the Data Collection Form.
- Propose conversion entries and roll forward schedules to be reviewed and approved by management which include debt service roll forward schedule and lease schedules.
- Assistance with lease assessments in accordance with GASB 87 and GASB 96.

We will not assume management responsibilities on behalf of the District. The District's management understands and agrees that any advice or recommendation we may provide in connection with our audit engagement are solely to assist management in performing its responsibilities.

The District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities.

### **Fees and Timing**

Bill Williams is the engagement partner for the audit services specified in this letter. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report. We expected to begin our audit in approximately March 2024.

Our fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses, including administrative charges. Invoices are payable upon presentation.

Fees including the federal compliance audit (Single Audit)

We estimate that our fees for the audits will be \$43,070, \$46,516, and \$50,237 for the fiscal years ending June 30, 2024, 2025, and 2026, respectively, including such time necessary to complete the audit.

Fees not including the federal compliance audit (No Single Audit)

We estimate that our fees for the audits will be \$38,070, \$41,516, and \$45,237 for the fiscal years ending June 30, 2024, 2025, and 2026, respectively, including such time necessary to complete the audit.

If the District also requires a Proposition 51 Bond Financial and Compliance Audit, a separate engagement letter will be forwarded to you with separate pricing.

The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. To assist with this process, we will provide you with a Prepared-by-Client (PBC) request that identifies the information required to perform our engagement, as well as a planned timeline for the engagement. *A failure to provide this information in an accurate and timely manner may result in an increase in our fees and/or a delay in the completion of our engagement.*

Other circumstances may arise under which Eide Bailly must perform additional audit work and, may require additional billings for these services. Examples of such circumstances include, but are not limited to:

- Changing audit requirements.
- New professional standards or regulatory requirements (i.e. new GASB pronouncements).
- Work caused due to the identification of, and management's correction of, inappropriate application of accounting pronouncements.
- Erroneous or incomplete accounting records.
- Failure to meet the statutory deadline for submission of the audit due to an extension.
- New or unusual transaction.
- Failure of District staff to prepare and provide information in a timely manner.
- Lack of availability of appropriate personnel during the audit fieldwork.
- New Federal programs requiring audit.
- Additional federal programs requiring audit as a result the programs being identified as high or higher risk, or the District not qualifying as a low risk auditee.
- New state programs requiring audit if it results in an increase in the number of programs requiring audit in a given year.

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use District's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

The final installment will represent the 10% withheld amount pursuant to *Education Code* 14505 and will be presented for payment upon certification by the Controller that the audit report conforms to the reporting provisions of the Audit Guide. All billings for additional audit fees or services will be billed as these services are provided. In accordance with *Education Code* Section 14505 (b), the District shall withhold 50% of the audit fee for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to reporting provisions of the Audit Guide. This contract shall be null and void if a firm or individual is declared ineligible pursuant to subdivision (c) of Section 41020.5. The withheld amount shall not be payable unless

payment is ordered by the State Board of Accountancy or the audit report for that subsequent year is certified by the Controller as conforming to reporting provisions of the Audit Guide.

We may be requested to make certain audit documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such audit documentation will be provided under the supervision of Eide Bailly LLP's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such audit documentation available or in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before our audit procedures are completed and a report issued, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

#### **Other Matters**

During the course of the engagement, we will only provide confidential engagement documentation to you via Eide Bailly's secure portal or other secure methods, and request that you use the same or similar tools in providing information to us. Should you choose not to utilize secure communication applications, you acknowledge that such communication contains a risk of the information being made available to unintended third parties. Similarly, we may communicate with you or your personnel via e-mail or other electronic methods, and you acknowledge that communication in those mediums contains a risk of misdirected or intercepted communications.

Should you provide us with remote access to your information technology environment, including but not limited to your financial reporting system, you agree to (1) assign unique usernames and passwords for use by our personnel in accessing the system and to provide this information in a secure manner; (2) limit access to "read only" to prevent any unintentional deletion or alteration of your data; (3) limit access to the areas of your technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to us upon the completion of procedures for which access was provided. We agree to only access your technology environment to the extent necessary to perform the identified procedures.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your website or elsewhere, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service

providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider.

Neither of us may use or disclose the other's confidential information for any purpose except as permitted under this engagement letter or as otherwise necessary for Eide Bailly to provide the services. Your confidential information is defined as any information you provide to us that is not available to the public. Eide Bailly's confidential information includes our audit documentation for this engagement. Our audit documentation shall at all times remain the property of Eide Bailly LLP. The confidentiality obligations described in this paragraph shall supersede and replace any and all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

We agree to retain our audit documentation or work papers for a period of at least eight years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the date of the auditor's report but before the date your financial statements are issued.

At the conclusion of our audit engagement, we will communicate to management and the governing board the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

*Government Auditing Standards* require that we provide, upon request, a copy of our most recent external peer review report and any subsequent review reports to the party contracting for the audit. Accordingly, we will provide a copy of our most recent peer review report at your request.

Eide Bailly LLP is a member of HLB International, a worldwide organization of accounting firms and business advisors, ("HLB"). Each member firm of HLB, including Eide Bailly LLP is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of HLB or any other member firm of HLB and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of HLB.

Eide Bailly LLP formed The Eide Bailly Alliance Network, a network for small to mid-sized CPA firms across the nation. Each member firm of The Eide Bailly Alliance, including Eide Bailly LLP, is a separate and independent legal entity and is not owned or controlled by any other member of The Eide Bailly Alliance. Each member firm of The Eide Bailly Alliance is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of The Eide Bailly Alliance or any other member firm of The Eide Bailly Alliance and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of The Eide Bailly Alliance.

Eide Bailly, LLP has owners that are not licensed as certified public accountants as permitted under Section 5079 of the California Business Code. It is not anticipated that any of the non-licensee owners will be performing services for the District.

## **MEDIATION**

Any disagreement, controversy or claim arising out of or related to any aspect of our services or relationship with you (hereafter a "Dispute") shall, as a precondition to litigation in court, first be submitted to mediation. In mediation, the parties attempt to reach an amicable resolution of the Dispute with the aid of an impartial mediator. Mediation shall begin by service of a written demand. The mediator will be selected by mutual agreement. If we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA"). Mediation shall be conducted with the parties in person in Fresno, California. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties. Neither party may commence a lawsuit until the mediator declares an impasse.

## **LIMITED INDEMNITY**

Eide Bailly LLP and its partners, affiliates, officers and employees (collectively "Eide Bailly") shall not be responsible for any misstatements in your financial statements that we may fail to detect as a result of misrepresentations or concealment of information by any of your owners, directors, officers or employees. You shall indemnify and hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees arising from any such misstatement or concealment of information.

If through no fault of Eide Bailly we are named as a party to a dispute between you and a third party, you shall indemnify and hold Eide Bailly harmless against any losses, damages, settlements, judgments, awards, and the costs of litigation (including attorneys' fees) we incur in connection with the dispute.

Eide Bailly shall not be entitled to indemnification under this agreement unless the services were performed in accordance with professional standards in all material respects.

## **LIMITATION OF LIABILITY**

The exclusive remedy available to you for any alleged loss or damages arising from or related to Eide Bailly's services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Eide Bailly's breach of this agreement or Eide Bailly's violation of applicable professional standards. In no event shall Eide Bailly's aggregate liability to you exceed two times fees paid under this agreement, nor shall Eide Bailly ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.

**TIME LIMITATION**

You may not bring any legal proceeding against Eide Bailly unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we delivered our report, return, or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the audit. The Limitation Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of a possible Dispute.

**GOVERNING LAW AND VENUE**

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by California law. Any unresolved Dispute shall be submitted to a federal or state court located in Fresno County, California.

**ASSIGNMENTS PROHIBITED**

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly to any person.

Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

Respectfully,



Bill Williams  
Partner

\*\*\*\*\*

**RESPONSE:**

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Monson-Sultana Joint Union Elementary School District by:

Signature: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_





# ◀ **CHRISTY WHITE**

## Proposal for Audit Services: MONSON-SULTANA JOINT UNION ELEMENTARY SCHOOL DISTRICT

Sultana, California

For the fiscal year ending June 30, 2024 through  
June 30, 2025

***Submitted on October 26, 2023***

By: Christy White Brook, CPA CFE  
619-270-8222  
[CWhite@christywhite.com](mailto:CWhite@christywhite.com)

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# CHRISTY WHITE

Certified Public Accountants serving  
K-12 School Districts and Charter  
Schools throughout California

October 26, 2023

Auditor Selection Committee  
Monson-Sultana Joint Union Elementary School District  
10643 Avenue 416  
Sultana, CA 93666

Dear Committee Members,

Christy White, Inc. (CW) is pleased to respond to Monson-Sultana Joint Union Elementary School District's (MSJUESD) request for Annual Financial Statement Audits for the fiscal years ending June 30, 2024 through June 30, 2025.

We **specialize in auditing California school districts for over 20 years**, including Kern High School District (40,000 pupils), Garden Grove USD (50,000 pupils), and Alhambra USD (16,500 pupils). In 2022-23, we are providing services to over 175 Local Educational Agencies (LEA's). In addition to K-12 districts, we audit over 95 charter schools, 16 county offices of education, over 120 Prop. 39 bonds and Prop. 51 state facilities grants, plus, should the need arise, we perform fraud and forensic audits.

As a leader in the K-12 industry, we provide K-12 audit focused staff training that is unmatched by other firms. We assure you that every Christy White team member will be trained and able to handle your audit efficiently and effectively. Moreover, we provide **free advice on accounting and audit related issues** to our clients.

Our firm implemented a **"virtual office" setting** several years preceding the pandemic. With our technology, we are fully capable of conducting a remote audit by providing audit-related items via our secured online portal (Suralink). Your CW audit manager will help set up you and your staff. The portal is very user-friendly and secure.

**CW leads the K-12 audit profession** by active participation on the State Controller's *Audit Guide Task Force*, annually presenting to school district audit professionals at CalCPA's *School District Conference*, teaching new CBO's at CASBO and ACSA academies, and speaking before county offices and districts on implementation know-how for new GASB standards.

Founding partner, Christy White, has over 35 years of school audit and consulting experience and is joined by Partners Heather Daud Rubio, Michael Ash, John Whitehouse, Marcy Kearney, and Kyle Montgomery, plus multiple licensed director-level managers, and experienced in-charges auditors and staff. Our team is committed to meeting all requirements and timelines for the successful completion of the engagement.

After reading through our proposal, should you have any questions, please feel free to contact me at 619-270-8222. I would be happy to meet with you, the auditor selection committee, and the Governing Board.

Sincerely,

Christy White Brook, CPA CFE  
President

## PROFILE OF CHRISTY WHITE, INC.

### NAME OF FIRM AND CONTACT INFORMATION

Legal Name: Christy White, Inc. (dba Christy White Associates, Inc.)  
Business Address: 348 Olive Street, San Diego, CA 92103  
Telephone Number: 619-270-8222  
Fax Number: 619-260-9085  
Email Address: [CWhite@christywhite.com](mailto:CWhite@christywhite.com)  
Web Address: [www.christywhite.com](http://www.christywhite.com)




**CHRISTY WHITE, INC. SHAREHOLDERS:** Christy White Inc., is jointly owned by Christy White, Michael Ash, and Heather Daud Rubio.

### BACKGROUND AND RANGE OF ACTIVITIES OF CHRISTY WHITE, INC.

Christy White, Inc. (CW), a professional Accountancy corporation, is the 2<sup>nd</sup> largest CPA firm in the number of Local Educational Agencies (LEAs) audited annually. We are headquartered in San Diego, and with staff throughout the state, we assemble the perfect team to service our clients regardless of the region of the state you reside. We provide a wide range of K-12 audit and consulting services, including financial and bond auditing; internal audit risk assessments; and, free consultation on GASB implementations.



#### Service Areas

-  Northern California
-  Central Valley
-  Bay Area & Central Coast
-  Southern California
-  Los Angeles County

#### Corporate

##### Headquarters

348 Olive Street  
San Diego, CA 92103  
T: 619-270-8222  
F: 619-260-9085

Our Corporate Headquarters is located in San Diego County, but we employ staff throughout the state to create the ideal service team to cater to each individual client the best we can.

CW is a member of the Private Companies Practice Section (PCPS) and Government Quality Control Center (GQCC) of the American Institute of CPAs, which requires an independent peer review every three years. Christy White, Inc. We received the best result of "Pass" in our most recent review.

We are members of the American Institute of CPAs (AICPA) and the California Society of CPAs. Also, we are association members with the California Association of School Business Officials, the Government Financial Officers' Association, and the Certified Fraud Examiner's Association. CW is also an active participant in the development of the annual K-12 audit guide and dialogues regularly with State agencies on audit issues that affect our clients.

### STATEMENT OF INDEPENDENCE

Christy White, Inc. meets the independence requirements of *Government Auditing Standards* and the *State's K-12 Audit Guide*. We have no financial, community, or personal ties to Monson-Sultana Joint Union Elementary School District, its board members, administrators or staff.

## PROFILE OF CHRISTY WHITE, INC., CONT'D

### BACKGROUND AND RANGE OF ACTIVITIES OF CHRISTY WHITE, INC.

#### *FIRM HISTORY, SERVICES, AND SIZE*

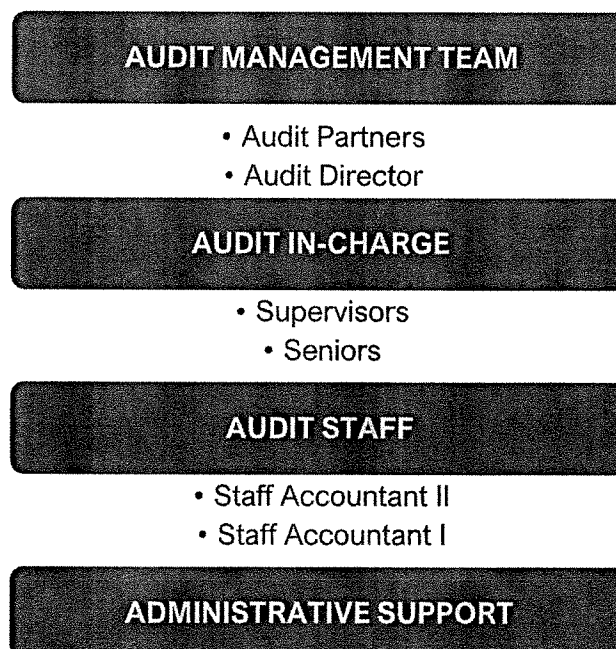
Christy White, Inc. was incorporated in 2010, succeeding Nigro Nigro & White (NNW) as the AICPA designated successor firm, (Christy White was a founding partner NNW in 1999). Our firm has grown steadily over the past 20 years and now has over 50 professionals, including ten CPAs.

We offer services exclusively to local educational agencies (LEAs), including school districts and charter schools. It's our full specialization in LEAs that makes us unique among CPA firms and provides added value to our clients. As your educational audit specialist, CW audits over 175 school districts, 16 county offices of education, 120 Proposition 39 bonds, and over 95 charter schools. Our audit clients range in size from large school districts to mid-size and small entities. We also prepare the annual tax Forms 990/199 for our nonprofit charter school clients. Our consulting capabilities include helping our clients with:

<b>ASB Training</b>	<b>Forensic/Fraud Audits</b>
<b>Attendance Accounting</b>	<b>School District Organization</b>
<b>GASB and Compliance Implementation</b>	<b>Charter School Back Office</b>
<b>Efficiency Studies</b>	<b>Financial Reporting</b>

#### *ORGANIZATIONAL STRUCTURE*

Firm representatives from each of our organizational levels comprise our proposed audit team. We will not joint venture with another firm on this engagement. And, Christy White, Inc. is financially stable. We have no long-term debt and have remained fiscally stable throughout our 20-year history.



## PROFILE OF CHRISTY WHITE, INC., CONT'D

### EXPERIENCE AUDITING COMPUTERIZED SYSTEMS

All of CW's partners and staff have experience in computerized financial systems. As part of every audit, CW evaluates the internal controls over key financial cycles and includes computer control procedures. We work with clients on conversion issues and have worked on a variety of systems. Because of this access, we are able to conduct the audit remotely and run general ledger reports and pull supporting documentation for items selected for testing. This makes the audits run more efficiently and greatly reduces the stress on client staff.

Our partners are also experienced using state software, including SACS software. We have consulted with school districts in the use of SACS software for the preparation of GASB 34 conversion entries and reports.

The audit software we use is ProSystems FX, a paperless audit software that all audit staff are trained on and use for each engagement.

### CONDUCT OF THE AUDIT IN ACCORDANCE WITH APPLICABLE LAWS, REGULATIONS, AND STANDARDS

The scope of auditing services provided includes the **Annual Financial Statements** of Monson-Sultana Joint Union Elementary School District, a Single Audit under OMB Uniform Grant Guidance, and Compliance with State Audit Requirements for the fiscal years ending June 30, 2024 through June 30, 2025. Our firm follows the following laws, regulations, and standards:

- Education Code Section 41020
- Standards and Procedures for Audits of California K-12 Local Educational Agencies
- Uniform Guidance for Federal Single Audits
- Government Code, Public Contract Code, Education Code and Title V Regulations (for conducting state compliance audit testing)

### CW'S QUALITY CONTROL SYSTEM

Our quality control systems include policies and procedures in areas such as leadership, ethical requirements, acceptable of new clients, personnel management, engagement performance, monitoring, and communication. We actively monitor compliance with our quality control document through timely review of work papers, training on new standards, consultation on complex areas, and sound human resources practices. CW has received the highest level of assurance from our peer reviewer, which is "Pass." Attached is our most recent quality control report.

## CHRISTY WHITE'S STAFFING AND QUALIFICATIONS

**PARTNER AND MANAGER WITH LEAD RESPONSIBILITY:** The Lead Engagement Partner will be Partner Christy White Brook, CPA CFE. The Lead Manager will be Heather Daud Rubio, CFE. The qualifications for the assigned audit team members are provided as follows.

### STAFF QUALIFICATIONS

The firm partners and staff of Christy White, Inc. (CW) bring an extensive background of audit and consulting experience to CW clients. We have audited local educational agencies (LEAs) throughout California and are familiar with the unique issues relative to school finance, in particular: budgetary constraints, construction accounting, new state program issues, attendance accounting, state funding models, and cash flow management. The team will include:

Christy White, Inc. Personnel Assigned	
Name	Classification
Christy White Brook, CPA, CFE	Lead Engagement Partner
Heather Daud Rubio, CFE	Concurring Partner
Hugo Luna	In-Charge Supervisor
DeAndre Narcisse	Senior Auditor
Anna Berry	Experienced Staff

### BRIEF RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM

Biographies of all staff members assigned to your audit are shown below, detailed resumes are available upon request.



**President, Christy White Brook, CPA, CFE** has served hundreds of school districts and charter schools as an auditor, school finance consultant, professional author and trainer.

*"Auditing isn't just about verifying the accuracy of the books, it's about understanding my client's educational organization and providing added value service. With great pleasure, I have traveled throughout California and work side-by-side with school business leaders for over 35 years. I love listening and collaborating with my clients on workable solutions to their challenges."*

Christy provides audit and financial consulting in areas of organizational structure, internal controls, school district reorganization, attendance accounting, forensic and fraud audits; in addition to developing and conducting six workshop series throughout the State. Christy received a Best Volunteer Trainer award from the California Society of CPA's Education Foundation. When not on the audit trail or flying off on a consulting engagement, Christy enjoys time with her husband, daughter, and their very large poodle, Oliver. She loves to travel, music, live theatre and, youth-oriented community service projects through the Rotary Club of San Diego.

## CHRISTY WHITE'S STAFFING AND QUALIFICATIONS, CONT'D

### BRIEF RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM, CONT'D



**Principal, Heather Daud Rubio, CFE** has been with Christy White, Inc. since 2006 where she has progressed from a Senior Auditor on up to a Principal shareholder owner of the company. Her continuous goals have been to find new and collaborative ways to be at the forefront of auditing work; and, develop new and innovative business solutions that allow Local Education Agencies (LEA) to be better financial stewards.

Her passion for LEA audit and consulting work comes from a one-time consideration of becoming a teacher. While at the University of California, Santa Barbara she majored in History and Economics with an emphasis in accounting. She discovered that teaching youth wasn't the only way to serve the educational community. Working with LEAs across California, she now teaches business managers on the school finance topics in addition to her audit work. Heather appreciates the hard work and dedication that goes into serving the educational community.

With her husband and their two children, Heather has been a volunteer member of several community boards and committees. Heather enjoys being with her family, reading, quality television shows, and great stand-up comedy.



**Supervisor, Hugo Luna** knows school district business from both sides of the desk. He's an experienced business manager from a Merced County school district and now is an auditor with Christy White. Hugo enjoyed working as a Business Manager for seven years, where he performed budget and fiscal services while holding oversight over all other business departments including accounts payable, payroll, and ASB. Ask Hugo to lead your next ASB workshop; he's provided training for CASBO and school districts.

*"My favorite part of my job is working with various district staff members and getting to know some great personalities. School districts are in the business of educating our future leaders, and it's satisfying to be involved in ensuring that school districts are in good fiscal shape to better serve their students. The audit is about getting to know our clients so that we can help them fulfill their organizational goals while staying in compliance with regulations."*

Hugo graduated from the University of California, Davis with a double major in Economics and International Relations. He also earned an M.S. in Accountancy from California State University, Sacramento. Additionally, Hugo has a CBO certification through CASBO and is currently a CPA candidate.

When he's not working, Hugo enjoys spending time with his wife and son. His interests include coaching, playing, and watching sports. Hugo also enjoys getting to know new places and trying out new cuisines.



## CHRISTY WHITE'S STAFFING AND QUALIFICATIONS, CONT'D

### BRIEF RESUMES OF CHRISTY WHITE, INC.'S ASSIGNED AUDIT TEAM, CONT'D

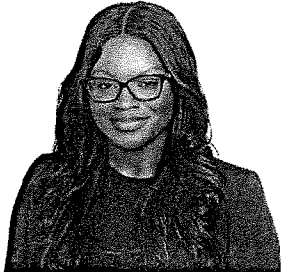


**Senior Accountant, DeAndre Narcisse** has been working for Christy White Associates since July 2021. He currently resides in Fresno, which is about the center point of California. While working for Christy White Associates, he has gained much insight and knowledge within his audit areas throughout the year as a staff accountant and continues to learn more areas throughout the audit process everyday.

*"My favorite part of my job is being able to continue the growth of my knowledge and skillsets within accounting and more specifically auditing.*

*Another bonus is being able to connect with our clients, especially after the rough year we all had because of COVID-19. It feels great to be able to help our clients and the school districts we serve stay in compliance. Not only am I providing a service to the community but helping the school district that have once provided for me."*

DeAndre graduated from California State University, Fresno with a major in Business Administration with an emphasis in accounting.



**Staff Accountant, Anna Barry** is a recent college graduate who graduated in June 2022 from University of California, San Diego with a Bachelor's Degree in Economics. Since then, she has been pursuing her Associate's Degree in Business and Accounting with a goal of completing her CPA. Anna has a love for numbers and interned at Northwestern Mutual in San Diego while in college. Anna has lived in 3 countries and enjoys international travel as much as exploring states in the United States. In her free time, she loves attending boxing classes and trying out new restaurants.

### STAFF TRAINING PROGRAMS

CW's program of staff development includes two full weeks of focused in-house training in the audit of school districts. We also provide opportunities to staff to attend professional training provided by outside providers, such as School Services of California, the California Society of CPAs, and CASBO. A sampling of training programs our staff have attended within the last year include:

Sampling of Recent Training Courses Taken by Staff	Training Provider Organizations
<ul style="list-style-type: none"> <li>Annual Government Finance Officers Conference</li> <li>Annual CASBO Conference</li> <li>January, May and Summer Budget Conferences</li> <li>School District Conference</li> <li>Fraud Auditing</li> <li>Charter School Fiscal Management</li> </ul>	<ul style="list-style-type: none"> <li>Governmental Finance Officers Association</li> <li>CASBO</li> <li>School Services of California, Inc.</li> <li>California Society of CPAs</li> <li>Association of Certified Fraud Examiners</li> <li>Fiscal Crisis Management &amp; Assistance Team (FCMAT)</li> </ul>

## REFERENCES

**Tulare County Office of Education**

6200 S Mooney Blvd.  
Visalia, CA 93277  
Years serviced:: 7

**Fernie Marroquin, Ed.D**

Assistant Superintendent, Business Services  
[fern.marroquin@tcoe.org](mailto:fern.marroquin@tcoe.org)  
(559) 733-6300

**Springville Union Elementry School District**

35424 Ward Ave  
Springville, CA 93265  
Years Serviced: 5

**Matthew Baxter**

Superintendent  
[mbaxter@springvilleschool.org](mailto:mbaxter@springvilleschool.org)  
(559) 539-2605

**Rockford Elementary School District**

14983 Road 208  
Porterville, CA 93257  
Years Services: 4

**Caron Borba**

Superintendent, Principal  
[CaronBorba@rockfordschools.net](mailto:CaronBorba@rockfordschools.net)  
(559) 784-5406

**Woodlake Unified School District**

300 W. Whitney Ave  
Woodlake, CA 93286  
Years Services: 4

**Sandra Flores**

Chief Financial Officer  
[sflores@w-usd.org](mailto:sflores@w-usd.org)  
(559) 564- 8081 Ext.2320

## CHRISTY WHITE'S APPROACH TO THE AUDITS

### UNDERSTANDING OF THE WORK TO BE PERFORMED

The scope of auditing services provided includes the **Annual Financial Statements** of Monson-Sultana Joint Union Elementary School District, a Single Audit under OMB Uniform Grant Guidance, and Compliance with State Audit Requirements for the fiscal years ending June 30, 2024 through June 30, 2025.

The purpose of the financial and performance audits is to render the following opinions and reports:

#### **Comprehensive Financial Statement Audit**

- Auditor's Opinion on the Comprehensive Financial Statements
- Auditor's Report on Internal Controls
- Auditor's Report on State Compliance Requirements
- Auditor's Report on Federal Compliance Requirements
- Supplemental Information
- Auditor's Report on Supplemental Information
- Current Year Findings and Recommendations
- Status Report on Prior-Year's Findings and Recommendations

CW has long taken a risk-based audit approach in our audits of LEAs for audit effectiveness and efficiency. We will perform our **Audit Risk Assessment** to include, at a minimum:

- Overall Internal control structure; precisely controls over electronic data processing systems, cash collections, cash disbursements, maintenance and operations and segregation of duties
- Compliance with Education Code, State Compliance and Federal Compliance (specifically, major programs)
- Capitalization and depreciation of assets, plus construction in progress

For each engagement performed, we conduct a thorough **Understanding of Internal Control Systems**, assess control risk, and suggest improvements to our clients. CW is well versed in the Risk-based Assessment Standards and will incorporate these requirements into our audit programs.

Areas of **Internal Control** typically evaluated for our school district clients include:

- Cash receipting (e.g., transportation fees, facilities use fees, childcare program fees, adult school fees, developer fees, donations, federal and state remittances)
- Purchasing, warehousing, and accounts payable
- Personnel requisitions/terminations and payroll processing
- Cafeteria: meal tracking, reimbursements, sales, purchasing, inventory
- Associated Student Body Accounts: cash receipt and disbursements, student store inventory
- Construction accounting: bid procedures, change orders, project accounting
- Information systems security and backup

## CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

### UNDERSTANDING OF THE WORK TO BE PERFORMED, CONT'D

#### ***OUR APPROACH TO FRAUD RISK AND TESTING***

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant transaction and group of transactions and design tests to ensure the transactions are free of material errors and irregularities. Our procedures meet the fraud risk and testing requirements of the clarified Statements on Auditing Standards (SAS).

If fraud is suspected or detected in the preparation of financial statements or the misappropriation of assets, CW is experienced to bring the matter to the attention of the appropriate level in the organization. You can then take prompt action and prevent further instances from occurring as quickly as possible. We are also skilled in fraud investigations should the need arise.

#### ***MANAGEMENT DISCUSSIONS AND LETTERS***

Christy White, Inc. (CW) believes the purpose of a quality audit is to provide management with feedback on the effectiveness of the internal control structure, including the data processing systems. We will report all reportable conditions and discuss potential audit findings, observed good fiscal practices, and then recommend ways to enhance the overall effectiveness and efficiency of the organization as a whole.

We will issue our final management letter after thoroughly discussing each finding with management and incorporating the district's response. The audit findings will meet *Government Auditing Standards* and standards established by the State Controller's Office.

#### ***PLANNING AND EXIT CONFERENCE MEETINGS***

CW works closely with district management at multiple stages during the audit cycle. We will organize both group and one-on-one video meetings with individuals such as the Assistant Superintendent of Business, the Director of Fiscal Services, the Superintendent, and a governing board representative.

- **Audit Planning Meeting:** During our planning phase, we discuss our proposed audit timelines, deliverables, and ask for input on areas deemed "new or high risk."
- **Interim Progress Report:** Mid-cycle, we provide a progress report and discuss preliminary audit results and reportable conditions based on work performed during our internal audit stage. At this juncture, we also report back on corrective actions taken by the district on prior year findings.
- **Exit Conferences:** After fieldwork, both interim and year-end, we will meet with the business manager to discuss the results of our audit work and preliminary findings, if any. We do not want you to experience "audit surprises." Timely communication is the key to a surprise free audit.
- **Review of Draft Audit Reports:** Upon the conclusion of the audit, we meet with the committee to review the draft, our findings, and district management's response.

We are also available to meet with you on an ad hoc basis if an issue or question arises.

## CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

### GENERAL AUDITING APPROACH

By following the professional standards prescribed by **Generally Accepted Auditing Standards (GAAS)** and **Government Auditing Standards**, we are confident that we are meeting our professional standards for the industry. We will conduct the audit to meet procedures required of:

- K-12 Audit Guide, as published by the State Controller's Office
- *Government Auditing Standards*, including *Performance Audit Standards* for the bond audit
- OMB Uniform Grant Guidance and the Compliance Supplements
- Other guides as required by the federal and state agencies

Being a leading CPA firm in the LEA industry, we have experience working with State, and Federal agencies in the development of the K-12 audit guide, client resolution of findings, researching laws and regulations and aiding on sensitive client situations further elaborate on our **Audit Project Plan**, below are the six stages of the audit process

### SIX STAGE AUDIT PLAN

Stage 1 – Planning and Assessment

Stage 2 – Sites Testing (Attendance and ASB Site Visits)

Stage 3 – Test of Controls, Data Processing Review, State Compliance, Federal Compliance

Stage 4 – Year-end fieldwork, Financial Statement Substantive Testing

Stage 5 – GASB 34 Entries, Reporting, and Follow-Up

Stage 6 – Audit Committee or Governing Board Presentation

### **Stage 1 – Planning and Assessment**

We will conduct a video conference call meeting with District personnel to discuss our plan to commence the audit. We hold entrance conference(s) with representatives from the Board, Superintendent, Business/Finance office, and other department heads to discuss risk, concerns, expectations, and audit protocol. Our planning activities include:

- Reviewing and updating our understanding of the District
- Identification of critical audit areas, plus changes to Federal and State Compliance
- Performing preliminary risk assessments
- Establishing an audit timeline
- Compiling data request lists
- Establishing agreed-upon deadlines

## CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

### GENERAL AUDITING APPROACH, CONT'D

#### Stage 1 – Planning and Assessment, Cont'd

CW plans audit procedures to ensure that the financial statements and compliance areas are materially free of errors and irregularities (i.e., fraud). In doing this, we consider the audit risk of each significant account (e.g., cash, capital assets, accounts payable and debt) and transaction group (e.g., payroll, cash disbursements, and cash receipts). Typical areas of audit risk in a school district environment include, but are not limited to:

#### Typical Areas of Audit Risk in a School District Environment

- Hiring practices and payroll
- Procurement and accounts payable
- Cash collections and billings
- Student body funds
- Construction programs
- Inventories and Capital Assets
- Federal and state compliance

Upon assessing audit risk, we then design audit tests to meet the overall objective that the financial statements and compliance areas are free of material errors and irregularities, under the clarified Statements on Auditing Standards (SAS).

#### Stage 2 – Sites Testing (Attendance and ASB Site Visits)

We will select a representative sample of school sites to test attendance, as required by the K-12 audit guide (i.e., 20% or more). We will make inquiries and perform representative sample tests of associated student body accounting procedures. During this stage, we will need to meet with the Attendance/Office Clerk and ASB bookkeepers for the sites selected. We will work with the District to schedule workable dates and times.

#### Stage 3 & 4– Test of Controls, State Compliance, Federal Compliance & Year-end fieldwork, Financial Statement Substantive Testing

CW will gain an understanding of the internal control structure of the District for financial accounting and compliance over federal and state programs. As required in a Single Audit, we will test controls to achieve a low level of control risk over major federal programs. We also evaluate electronic data, including general and application controls over financial reporting and compliance with laws and regulations.

We develop our substantive testing by utilizing the results of our internal control testing and risk assessments. As in all stages of the audit, we will be in communication with the District to permit timely resolution of any issues found. We will hold an exit conference with the District to summarize the results of our fieldwork and review significant findings.

#### Stage 5 – GASB 34 Entries, Reporting, and Follow-Up

CW will prepare the GASB 34 entries and GASB 75 OPEB (if applicable) and GASB 68 Net Pension Liability calculations. Reports to management will include written reports, and discussions will be held with management and the Audit and Finance Committee.

## CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

### GENERAL AUDITING APPROACH, CONT'D

#### Stage 6 – Audit Committee or Governing Board Presentation

We are available, at no extra charge, to discuss and present the audit results to your audit committee or governing board in a video conference call setting. In-person meetings are subject to health advisories and would be billed as travel costs.

#### YEAR-ROUND GASB STATEMENT IMPLEMENTATION AND ON-GOING ASSISTANCE

The partners at CW are thoroughly knowledgeable about GASB standards. CW has assisted all of our school district audit clients, *without extra charges*, with GASB implementation and on an on-going basis by, for example:

- **GASB 34, Financial Reporting:**
  - Providing training on GASB 34 state software
  - Providing training on conversion entries and GASB 34 reports
  - Consulting on the management of fixed assets and depreciation schedules
  - Providing sample Management Discussion and Analysis reports
- **GASB 54, Fund Balance Reporting and Gov't Fund Types**
  - Training on new terminology for fund balance components
  - Advising on what to do with funds that no longer meet the definition of "special revenue" such as Fund #14, Deferred Maintenance, and Fund #17, Special Reserve for Other Than Capital Outlay
- **GASB 68, Accounting for Pensions**
  - Training of CBOs at numerous county office meetings across the State
  - Advising on implementation dates and actuarial reporting periods
  - Assistant with the fund balance restatement, conversion entries, and financial statement reporting
- **GASB 75, Financial Reporting of Other Postemployment Benefits**
  - Training of CBOs at numerous county office meetings across the State
  - Advising on implementation dates and actuarial reporting periods
  - Assistant with the fund balance restatement, conversion entries, and financial statement reporting
- **GASB 84, Fiduciary Activities**
  - Advising on how student body funds reporting in the District's financial statements
  - Assistance in financial reporting changes
- **GASB 87, Leases**
  - Consulting on changes in accounting for leases
  - Support in financial reporting changes
- **GASB 96, Subscription-based Information Technology Arrangements (SBITAs)**
  - Consulting on changes in accounting for SBITAs
  - Support in financial reporting changes

## CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

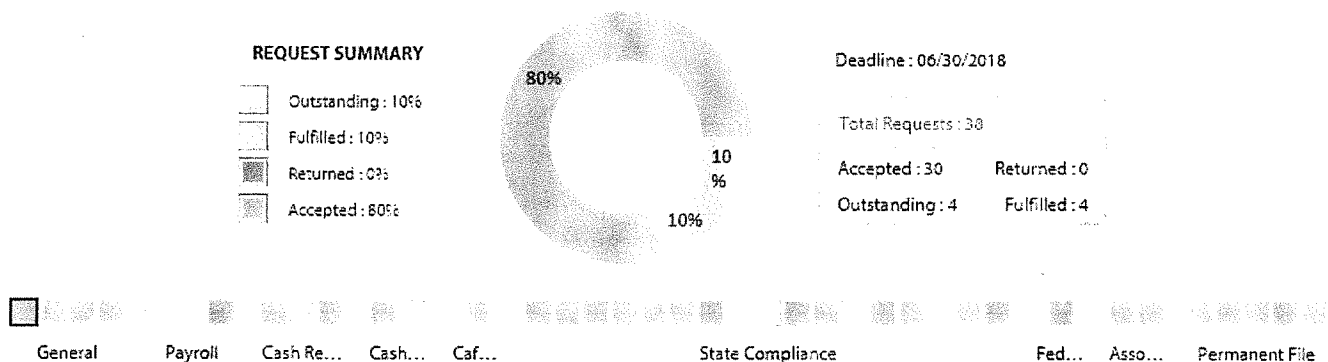
### LEVEL AND NATURE OF SUPPORT REQUIRED

We conduct our audit primarily through off-site remote auditing. This is both by necessity given the current pandemic and by design to keep the audit efficient and the costs reasonable. We utilize video conference calls for meetings with our clients. We are entirely paperless and have a client portal for ease of document transmission. There will be dedicated time scheduled for interim and year-end audit work even as we work on your audit in a remote setting. We ask that the accounting staff be generally available to answer questions and pull sampled documents throughout the scheduled audit.

### SECURED PORTAL TO UPLOAD YOUR RECORDS WITH EASE

Christy White, Inc. uses a secure portal for seamless document-request coordination. Using the portal means all our requests are in one place, accessible by everyone assigned, and updated in real-time. Some of the key elements are summarized below:

- **Portal Dashboard:** The dashboard provides a real-time snapshot of the audit progress by indicating the number of outstanding, fulfilled, returned, and accepted items in a color-coded and easy to understand interface
- **Security:** Our portal boasts state of the art security in which all data is stored and transferred with AES 256-bit encryption and servers are housed in SSAE16 Type II SOC1, SOC2 data centers with daily fail-safe backups
- **Drag and Drop Functionality:** To upload documents to the portal, drag and drop the file(s) from your computer to the requested item in the portal at which time the status will be automatically changed from outstanding to fulfilled
- **Email Notifications:** Receive summary email notifications based on your timing preference (ex. daily, weekly, morning, afternoon, etc.), which provides activity updates for the engagement (ex. when files are uploaded/downloaded, or the status of an item has been changed)





## CHRISTY WHITE'S APPROACH TO THE AUDITS, CONT'D

### SCHEDULE OF AUDIT WORK

The following is an estimate of the audit work to be conducted each month. The final schedule would be arranged based on the planning meeting that CW holds with you and your stakeholders.

Before each phase of the audit, we will discuss with you the upcoming work, provide weekly progress reports, and conduct an exit conference. The exit conference will provide you with the preliminary results of the recent work, recommendations, and list any outstanding audit items.

A detailed work plan of estimated hours by significant audit area is shown:

Month	Proposed Work	Percentage of Work Done
February - March	Audit planning, video conference meetings with management and governing board representative	2%
February - April	Attendance and ASB testing	15%
April - June	Tests of internal controls, state and federal compliance testing	30%
September- Early October	Year-end fieldwork	40%
Second Week of November or Earlier	Reports drafted and reviewed with the client. To be finalized by the first week of December	12%
January	Audit Committee or Governing Board presentation (optional)	0.50%
December - January	Federal clearinghouse reports prepared and filed	0.50%
<b>Total</b>		<b>100%</b>

## COST OF SERVICES – ALL DISTRICT FUNDS

### Fixed Fee and Free Advisory Services

The proposed fees are fixed for the scope described and are on a “not to exceed” basis as follows. Our maximum fees show below are all-inclusive of all costs, including essential travel. We do not bill for advisory services that are related to the audit or an application of accounting standards. We encourage our clients to contact us at any time year-round for free advice on general finance and accounting issues.

### Billing

After each major work segment, we bill for the work completed and retain 10% of the contract fee pending final approval of your audit by the State Controller’s Office.

### Christy White, Inc.’s Proposed Audit Fees

#### Monson-Sultana Joint union Elementary School District Annual District Audit - Proposed Fees

Classification	2023-24	Estimated Hours		
	Billing Rates		2023-24	2024-25
Partner	\$ 265	12	\$ 3,180	\$ 3,339
Director/Manager	\$ 195	30	5,850	6,143
Supervisor	\$ 170	25	4,250	4,463
Senior	\$ 145	25	3,625	3,806
Staff	\$ 115	25	2,875	3,019
Clerical Assistant	\$ 80	8	640	672
<b>District Total</b>		<b>125</b>	<b>\$ 20,420</b>	<b>\$ 21,441</b>
<b>Less: Discount</b>			(2,000)	(2,000)
<b>Total Professional Fees - Multi Year*</b>			<b>\$ 18,420</b>	<b>\$ 19,441</b>

\* Includes all expenses

## ADDITIONAL INFORMATION REGARDING CHRISTY WHITE, INC.'S SERVICES

### *A Full-Service K-12 Audit and Consulting Firm*

We are always available without extra charge to field technical questions. In addition to our exemplary auditing services, we provide a full range of services to the K-12 community. Christy White and our firm partners are here to help should a specialized audit or business advisory need arise. Here are some recent examples of how we have helped our LEA clients!

- ✦ Conducted a **fraud investigation** over missing high school ASB funds that led to the conviction of the perpetrator!
- ✦ Performed an **in-depth forensic audit of a large charter school's** finances, as part of their district renewal process
- ✦ Prepared an **attendance accounting manual** for approval by the California Department of Education. A related **Digital Signature Audit** of teachers' online attendance resulted in savings of countless hours and costs of printing and manual signature gathering from teachers.
- ✦ **Trained ASB staff** and updated the district's ASB accounting manual that now standardizes procedures district-wide.
- ✦ Conducted an **efficiency study** to look at the duties and organization of the business department staff. Reallocation of district resources to address understaffing in essential functions resulted.
- ✦ Assisted districts achieve **Fiscal Independence** from their county offices of education. The school districts were able to drop tedious and duplicative tasks over reconciling between two general ledger systems, and warrant processing was made more efficient.
- ✦ Conducted an **internal risk assessment** of school district control structures to identify areas for in-depth audit projects. This assessment covered all business and operations departments.
- ✦ Provided accounting assistance in the **drafting of financial statements and preparation of GASB 34 entries**, plus help with bond refinancing entries as part of our audit services. We provided these services at "no extra costs" to audit clients.
- ✦ Conducted school district **unification and territory transfer feasibility studies**. A specialty area of CW President Christy White, she has conducted dozens of these studies on behalf of County Committee on School District Organization throughout the State.
- ✦ Reviewed in-depth the **bond program expenditures** spanning multiple years and projects, and assuring the district's community that the bond funds were properly spent.
- ✦ Conducted **Proposition 51 School Facilities Program audits**, a new requirement starting in 2019.

### *Audit Report Submission Record*

Christy White, Inc. has among the highest initial report acceptance rates compared to other CPA Firms, with 100% of reports ultimately approved. Rarely is a report submitted after the December 15<sup>th</sup> due date and then only with notification and approval by the district/charter's county office of education.

- ✓ In 2019-20, for example, two clients requested an extension due to extraordinary circumstances related to their operations. The school district extensions were granted, and the audit reports were submitted within the approved extension periods.

## ADDITIONAL INFORMATION REGARDING CHRISTY WHITE, INC.'S SERVICES, CONT'D

### ***Our Client Commitment***

The partners at Christy White, Inc. (CW) are committed to maintaining an active role in all aspects of the audit. We understand how frustrating it can be to deal with someone that doesn't understand your business and will take every measure to prevent that from occurring.

Our staff is highly trained to understand your unique business, and they are instructed to consult with the partners on all aspects of the audit. We believe in a consistent approach to the audit, so we try as much as possible to keep an auditing team together. The team includes two partners, a director, a supervisor, and experienced support staff. Your audit team will have a thorough understanding of your school district's individual needs.

CW audits governmental entities year-round. Our staff receives a minimum of 80 hours of continuing education annually in governmental accounting and auditing. We have the capacity to meet all of the District's deadlines and would encourage you to ask our references about their experience.

### ***Client Testimonials***

*"Working with Christy White, Inc., the past few years has been an extremely beneficial experience. SJCOE is charged with the responsible use and accountability of public funds, and Christy White, Inc.'s commitment to providing us with guidance and solutions has ensured that our office lives up to our stakeholders' expectations."* – Aaron Heinz, Accounting Coordinator

*"Oceanside Unified has had an excellent relationship with Christy White & Associates for years...the staff are all great to work with!"* – Tammy Patten, Accountant Fiscal Services

*"We have been very satisfied with the audit and professional services provided by Christy White & Associates. The audit work is well planned and staffed with experienced and courteous professionals. I especially appreciate the annual K12 audit guide update that they present to the school district business officials in our county."* – Bill Clark, Associate Superintendent, Business and Administrative Services, Contra Costa County Office of Education.

***Mission:*** Christy White, Inc.'s promise to our clients is a **worthwhile business relationship** with responsive, trustworthy advisors and timely delivery of quality assurance, accounting, and consulting services.

***Values:*** To carry out our Mission of providing **high-quality customer care with professional integrity**, Christy White, Inc. follows these guiding principles:

- Provide clients with timely response and cost-conscious service
- Preserve integrity via highly-skilled, well-trained staff and a commitment to the ethical practices and standards of our profession
- Deliver unparalleled quality by focusing on the client need

## ASSURANCES

Christy White, Inc. (CW) is a professional accountancy corporation, incorporated in the State of California. CW is licensed by the State Board of Accountancy, as Christy White Associates, Inc. We are a majority women-owned firm. The California State Controller's Office CPA Directory lists Christy White as an eligible CPA firm that conducts LEA audits.

- ✓ CW meets the **independence standards** of the most recent edition of the GOA *Government Auditing Standards*
- ✓ CW is an **equal opportunity employer**. We do not discriminate based on race, ethnicity, age, or religion. We comply with the Civil Rights Act of 1964, the State Fair Employment Practice Act, and all other applicable federal and state laws and regulations relating to equal opportunity employment, including Executive Order No. 11246 of September 24, 1965.
- ✓ CW has **errors and omissions insurance** and will indemnify and hold harmless the District from and against all losses and claims in the execution of our work or the consequences of any negligence or carelessness on our part. We are also fully insured with workers' compensation. See appendix for insurance certificates.
- ✓ CW **provides all labor, materials, transportation, and services** for the work described and specified in our proposal.
- ✓ CW agrees to **offer our bid for a period of sixty (60) days** after opening.
- ✓ **No bill or claim for extra work** or materials shall be allowed or paid unless the doing of such extra work or the furnishing of such extra materials shall have been authorized in writing by the District.
- ✓ CW shall **indemnify and hold harmless the District** from and against all losses and all claims, demands, payments, suits, actions, recoveries, and judgments, of every nature and description brought or recovered by it, by reason of any act or omission, of the said proposer, his agents or employees, in the execution of the work or consequences of any negligence or carelessness regarding the same.

CW understands that the primary purpose of the audit as specified herein is to express an opinion on the financial statements that such an audit is subject to the inherent risk that errors or fraud may not be detected. If conditions are discovered which lead to the belief that material errors or fraud may exist, or if any other circumstances are encountered that require extended services, we will promptly advise the District. No extended services will be performed unless they are authorized by the District and the agreement covering the work to be done has been amended to reflect such extended services.

CW certifies that in accordance with auditing standards and other applicable guidelines and regulations, we will select the necessary procedures to test compliance and to disclose noncompliance with specified laws, regulations and contracts.

CW has a standing record of performing quality audits. Our clients and the State Controller's Office have accepted all of our audit reports. Additionally, we have not and are not involved in litigation, or any investigation by a state, federal, or professional agency.

## SIGNATURE PAGE

Christy White, Inc. respectfully submits the enclosed proposal for auditing services to Monson-Sultana Joint Union Elementary School District. We look forward to the opportunity to work with the Monson-Sultana Joint Union Elementary School District. Please do not hesitate to contact us with any questions or to arrange an interview. Thank you!

**Name of Accounting Firm: Christy White Inc.**

**Authorized By:** *Christy White Brook*

**Name: Christy White Brook, CPA CFE**

**Title: President**

**Date: October 26, 2023**

# **CHRISTY WHITE**

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## **APPENDICES**

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 **CHRISTY WHITE**

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**QUALITY CONTROL PEER REVIEW OPINION**

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# Grant Bennett Associates

A PROFESSIONAL CORPORATION

## Report on the Firm's System of Quality Control

February 26, 2021

To Christy White Associates, Inc. and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. (the firm) in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

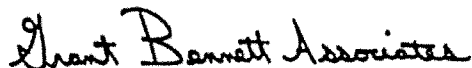
### Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Christy White Associates, Inc. in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Christy White Associates, Inc. has received a peer review rating of *pass*.



GRANT BENNETT ASSOCIATES  
A PROFESSIONAL CORPORATION  
Certified Public Accountants



[www.gbapcpa.com](http://www.gbapcpa.com)

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916/922-5109 FAX 916/641-5700

-61-

P.O. Box 223096  
Princeville, HI 96722  
888/769-7323

 **CHRISTY WHITE**

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**INSURANCE CERTIFICATES**

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**CAMICO MUTUAL INSURANCE COMPANY  
DECLARATIONS  
ACCOUNTANTS PROFESSIONAL LIABILITY INSURANCE POLICY**

Policy Number: CAL108463-13

Effective Date: 8/1/2023 at 12:01 A.M. Standard time at the address shown below  
Expiration Date: 8/1/2024 at 12:01 A.M. Standard time at the address shown below  
Retroactive Date: 8/1/2010

Item 1 - *Named Insured*: Christy White Associates

Item 2 - *Business Address*: 348 Olive St  
San Diego, CA 92103

Item 3 - *Limits of Liability*: \$1,000,000 Per *Claim*  
\$3,000,000 Policy Aggregate

Item 4 - *Deductibles*: \$10,000 Per *Claim* Deductible

Item 5 - *Total Premium*: \$48,441.00

Item 6 - The policy consists of this Declarations page, and the following policy forms and endorsements:

PL-1000-A	07/14	Accountants Professional Liability Insurance Policy
PL-2001-A (CA)	11/21	State Endorsement - California
PL-1007-A	07/14	Exclusion - Claims Following Insured's Suit for Fees
PL-1034-A	07/14	Excluded Entities
PL-1049-A	07/14	Privacy and Client Network Damage Endorsement
PL-1056-A	06/16	Multiple Claims and Related Acts, Errors and Omissions Amendment
PL-1059-A	11/21	CyberCPA Endorsement
PL-1060-A	11/21	Sanctions Limitation and Exclusion

**PLEASE READ THESE DECLARATIONS, THE POLICY AND ENDORSEMENTS CAREFULLY.**

CAMICO Mutual Insurance Company

Authorized Representative



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
09/20/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b>  PAYCHEX INSURANCE AGENCY INC 225 KENNETH DR ROCHESTER, NY 14623 (877) 362-6785		<b>CONTACT NAME:</b> PHONE (A/C, No, Ext): (877) 362-6785 E-MAIL ADDRESS: paychex@travelers.com FAX (A/C, No): (877) 677-0447		
<b>INSURED</b>  CHRISTY WHITE ACCOUNTANCY 348 OLIVE ST SAN DIEGO, CA 92103		<b>INSURER(S) AFFORDING COVERAGE</b>		<b>NAIC #</b>
		INSURER A : TRAVELERS PROPERTY CASUALTY COMPANY OF AMERICA		
		INSURER B :		
		INSURER C :		
		INSURER D :		
		INSURER E :		
INSURER F :				

## COVERAGES

CERTIFICATE NUMBER: 814053901191362

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	<input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:						EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence)	\$
							MED EXP (Any one person)	\$
							PERSONAL & ADV INJURY	\$
							GENERAL AGGREGATE	\$
							PRODUCTS - COMP/OP AGG	\$
								\$
	<b>AUTOMOBILE LIABILITY</b>  <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/>						COMBINED SINGLE LIMIT (Ea accident)	\$
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$						EACH OCCURRENCE	\$
							AGGREGATE	\$
								\$
A	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	N/A		UB-3N212888-23	08/15/2023	08/15/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER	
							E.L. EACH ACCIDENT	\$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	\$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

## CERTIFICATE HOLDER

CHRISTY WHITE ACCOUNTANCY  
348 OLIVE ST  
SAN DIEGO, CA 92103

## CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

*Michael J. Mulligan*



CHRIWHI-01

AORSIN

## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
7/20/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Fusco & Orsini Insurance Services, Inc. 5095 Murphy Canyon Road, Suite 200 San Diego, CA 92123	<b>CONTACT NAME:</b>	
	<b>PHONE (A/C, No, Ext):</b> (858) 384-1506	<b>FAX (A/C, No):</b> (800) 209-9298
	<b>E-MAIL ADDRESS:</b> service@foagency.com	
	<b>INSURER(S) AFFORDING COVERAGE</b>	<b>NAIC #</b>
	<b>INSURER A:</b> AMCO Insurance Company	19100
<b>INSURED</b>  Christy White Accountancy Corporation 348 Olive Street San Diego, CA 92103	<b>INSURER B:</b>	
	<b>INSURER C:</b>	
	<b>INSURER D:</b>	
	<b>INSURER E:</b>	
	<b>INSURER F:</b>	

**COVERAGES** **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			ACPBPO3049469965	8/29/2023	8/29/2024	EACH OCCURRENCE \$ 2,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000
							MED EXP (Any one person) \$ 5,000
							PERSONAL & ADV INJURY \$ 2,000,000
							GENERAL AGGREGATE \$ 4,000,000
							PRODUCTS - COMP/OP AGG \$ 4,000,000
							\$
A	AUTOMOBILE LIABILITY  <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			ACPBPO3049469965	8/29/2023	8/29/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 2,000,000
							BODILY INJURY (Per person) \$
							BODILY INJURY (Per accident) \$
							PROPERTY DAMAGE (Per accident) \$
							\$
	UMBRELLA LIAB						EACH OCCURRENCE \$
	EXCESS LIAB						AGGREGATE \$
	DED						\$
	RETENTION \$						\$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y / N If yes, describe under DESCRIPTION OF OPERATIONS below		N / A				PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/>
							E.L. EACH ACCIDENT \$
							E.L. DISEASE - EA EMPLOYEE \$
							E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
Verification of Coverage

## CERTIFICATE HOLDER

## CANCELLATION

Verification of Coverage

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

-65-



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## CERTIFICATE OF PROPERTY INSURANCE

DATE (MM/DD/YYYY)  
07/20/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

PRODUCER <b>Fusco &amp; Orsini Insurance Services, Inc.</b> 5095 Murphy Canyon Road, Suite 200 San Diego, CA 92123	CONTACT NAME:		
	PHONE (A/C, No, Ext): (858) 384-1506	FAX (A/C, No): (800) 209-9298	
E-MAIL ADDRESS: service@foagency.com			
PRODUCER CUSTOMER ID: CHRIWHI-01			
INSURED  <b>Christy White Accountancy Corporation</b> 348 Olive Street San Diego, CA 92103	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A: <b>AMCO Insurance Company</b>		<b>19100</b>
	INSURER B:		
	INSURER C:		
	INSURER D:		
	INSURER E:		
	INSURER F:		

## COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

LOCATION OF PREMISES / DESCRIPTION OF PROPERTY (Attach ACORD 101, Additional Remarks Schedule, if more space is required)  
1 1 348 Olive St, San Diego, CA, 921036216

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE		POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YYYY)	POLICY EXPIRATION DATE (MM/DD/YYYY)	COVERED PROPERTY	LIMITS
A	<input checked="" type="checkbox"/>	PROPERTY	ACPBPO3049469965	08/29/2023	08/29/2024	<input checked="" type="checkbox"/> BUILDING	\$
		CAUSES OF LOSS				<input checked="" type="checkbox"/> PERSONAL PROPERTY	\$ 56,200
		BASIC				<input type="checkbox"/> BUSINESS INCOME	\$
		BROAD				<input type="checkbox"/> EXTRA EXPENSE	\$
	<input checked="" type="checkbox"/>	SPECIAL				<input type="checkbox"/> RENTAL VALUE	\$
		EARTHQUAKE				<input type="checkbox"/> BLANKET BUILDING	\$
		WIND				<input type="checkbox"/> BLANKET PERS PROP	\$
		FLOOD				<input type="checkbox"/> BLANKET BLDG & PP	\$
							\$
							\$
	<input type="checkbox"/>	INLAND MARINE	TYPE OF POLICY				\$
		CAUSES OF LOSS					\$
	<input type="checkbox"/>	NAMED PERILS	POLICY NUMBER				\$
							\$
	<input type="checkbox"/>	CRIME					\$
		TYPE OF POLICY					\$
							\$
	<input type="checkbox"/>	BOILER & MACHINERY / EQUIPMENT BREAKDOWN					\$
							\$
							\$
							\$

SPECIAL CONDITIONS / OTHER COVERAGES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

Verification of Coverage

## CERTIFICATE HOLDER

## CANCELLATION

Verification of Coverage



SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

-66-

# ◀ CHRISTY WHITE

## BUSINESS LICENSES AND CERTIFICATE OF PAYMENT OF BUSINESS TAX

			<b>CALIFORNIA BOARD OF ACCOUNTANCY</b> 2450 VENTURE OAKS WAY, SUITE 300 SACRAMENTO, CA 95833 TELEPHONE: (916) 263-3680 FACSIMILE: (916) 263-3672
<b>ACCOUNTANCY CORPORATION</b>			
PERMIT NO. COR 6499 RECEIPT NO. 21992064		VALID UNTIL JULY 31, 2024	
CHRISTY WHITE, ASSOCIATES, A 348 OLIVE STREET SAN DIEGO CA 92103		<p>In accordance with the provisions of Chapter 1, Division 3 of the Business and Professions Code, the firm named hereon is duly registered and entitled to practice as a Corporation.</p>	
07/18/22 07/18/22			
----- POST IN PUBLIC VIEW -----			
		WABCOR 04/12/17	

POST IN CONSPICUOUS PLACE OR KEEP ON PERSON	
<b>CITY OF SAN DIEGO * CERTIFICATE OF PAYMENT OF BUSINESS TAX</b>	
Certificate Number: B2011026573	
Business Name:	CHRISTY WHITE ACCOUNTANCY CORPORATION
Business Owner:	CHRISTY WHITE ACCOUNTANCY CORPORATION
Business Address:	348 OLIVE ST SAN DIEGO CA 92103-6216
Primary Business Activity:	OFFICES OF CERTIFIED PUBLIC ACCOUNTANTS
Secondary Business Activity:	
Effective Date:	08/01/2023
Expiration Date:	07/31/2024
CHRISTY WHITE ACCOUNTANCY CORPORATION CARRIE ASH 348 OLIVE ST SAN DIEGO CA 92103-6216	
PLEASE NOTIFY THE CITY TREASURER'S OFFICE IN WRITING OF ANY CHANGE IN NAME OR ADDRESS - PLEASE SEE REVERSE SIDE FOR ADDITIONAL INFORMATION	

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## **SMALL BUSINESS ENTERPRISE CERTIFICATE**

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Printed on: 7/13/2022 11:09:37 AM

To verify most current certification status go to: <https://www.caleprocure.ca.gov>

## Office of Small Business & DVBE Services

Certification ID: 2007997

Legal Business Name:

Christy White Associates, Inc.

Doing Business As (DBA) Name 1:

Doing Business As (DBA) Name 2:

Address:

348 Olive Street

San Diego

CA 92103

Email Address:

cwhite@christywhite.com

Business Web Page:

christywhite.com

Business Phone Number:

619/270-8222

Business Fax Number:

619/260-9085

Business Types:

Service

Certification Type	Status	From	To
SB	Approved	07/13/2022	07/31/2024

Stay informed! KEEP YOUR CERTIFICATION PROFILE UPDATED!

-LOG IN at [CaleProcure.CA.GOV](https://www.caleprocure.ca.gov)

Questions?

Email: [OSDSHELP@DGS.CA.GOV](mailto:OSDSHELP@DGS.CA.GOV)

Call OSDS Main Number: 916-375-4940

707 3rd Street, 1-400, West Sacramento, CA 95605

**Proposal For Furnishing Professional  
Audit Services To The  
Monson-Sultana Joint Union Elementary School District  
For Years Ending June 30, 2024 and 2025**

**Linger, Peterson & Shrum  
Certified Public Accountants  
575 East Locust Avenue, Suite 308  
Fresno, California 93720-2928  
(559) 438-8740**

**Contact: Bret Harrison, CPA**

**November 27, 2023**

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November 27, 2023

Benita Cortez, Business Manager  
Monson-Sultana Joint Union Elementary School District  
10643 Ave. 416  
Sultana, CA 93666

Dear Ms. Cortez,

As you requested, I am enclosing an audit proposal between our firm and the Monson-Sultana Joint Union Elementary School District for the years ending June 30, 2024 and 2025.

If you and the Board Members find this audit proposal acceptable, please contact our office so that we can provide you with a contract.

Please let me know if you or your Board Members have any questions regarding this audit proposal.

Regards,

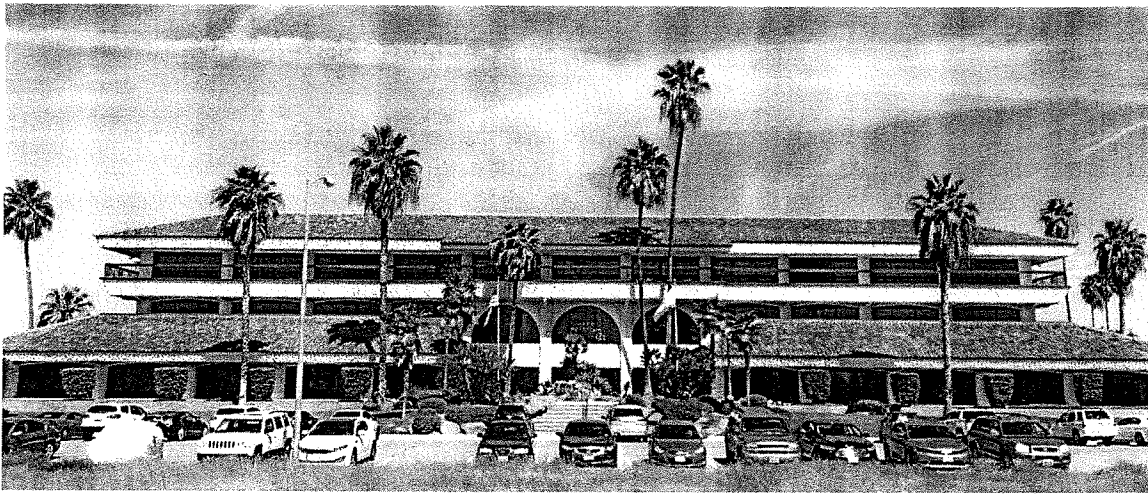
A handwritten signature in black ink that reads "Bret D. Harrison". The signature is written in a cursive, flowing style.

Bret D. Harrison, CPA  
Linger, Peterson & Shrum

BH:kh

Enclosure

## Profile Of Our Firm



Linger, Peterson & Shrum, located in Fresno, California, is a local firm of certified public accountants, which was organized in 1923. Our firm is led by Bret Harrison, who is the managing partner, and nine staff members. All firm personnel may provide significant services under this agreement. We provide auditing and accounting services, management-consulting services, and tax preparation and planning services to a wide range of clients in both the public and private sector. We currently audit 56 school districts and JPAs throughout Central California. See page 8 for a full list of school districts audited by our firm.

## Assurances

Our firm is a local firm of licensed certified public accountants. We are listed on the California State Controller's Certified Public Accountant Directory Service as active and licensed for the full range of accounting services, including performance of local education agency audits. We meet all standards for independence established by the State of California, the American Institute of Certified Public Accountants, and the Comptroller General's *Standards for Audit of Governmental Organizations, Programs, Activities and Functions*. We retain all audit work paper files for a minimum of seven years, as is required by law. There have been no disciplinary actions against our firm or our CPAs, nor are any pending.

We abide by the rule that requires auditor rotation. The auditor rotation requirement is fulfilled by partners rotating out of the audit once every six years. All of our CPAs are current on their required continuing education, including, but not limited to, at least 80 hours of qualifying continuing education in each two-year licensing period, with a minimum of 24 hours in the area of governmental auditing, accounting, and related subjects. All of our CPAs annually attend the School Districts Conference, as well as many other governmental auditing and accounting courses offered by the California CPA Education Foundation.

## **Summary Of Our Firm's Qualifications**

### **Bret Harrison**

Bret is a graduate of California State University, Fresno, and has nineteen years of professional accounting experience, including twelve years in public accounting. Over five years of Bret's experience in audit was with PricewaterhouseCoopers, LLP (PwC), a large international public accounting firm. Bret became a partner of Linger, Peterson and Shrum in February of 2016. He is a Certified Public Accountant, and a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

### **Firm's Approach To The Examination**

Audit staffing will be maintained so that procedures will be completed in a timely manner to result in timely delivery of the final report. Audit procedures will begin with preliminary procedures conducted during the summer of 2024.

Final procedures for the audit will be conducted remotely during the period from September 4, 2024 through November 17, 2024. If a site visit is requested, fieldwork will be at a time that is mutually agreeable with the auditor's work schedule and the work schedule of the Business Manager and other District staff. Field work typically lasts one to two days, as needed.

An engagement letter will be sent to the District in advance. We ask that you sign and return the engagement letter before we begin any audit procedures. Our audit approach can be generally summarized in these six steps:

1. Signing the contract and engagement letter, and sending the District initial internal control questionnaires and requests for information.
2. After receipt of the District's internal control questionnaires and initial information, we will design audit procedures using a "risk-based" approach.
3. Our request list will be sent to the District electronically. When we receive the information on the request list, we will complete as many audit procedures as possible, including many of the Federal and State Compliance procedures. We will begin drafting parts of the audit report with the information the District has provided to date.
4. After all final journal entries are posted and the books are closed, we will request that your financial information be sent to us electronically. Our list of requested reports will include the export of the SACS data file, and PDF copies of Budget Reports, the Detail General Ledger, a subsequent General Ledger, etc. We will use these reports to input information into our audit programs and spreadsheets before we arrive at your District, as applicable.
5. All testing will be done remotely, unless the District requests a site visit or we consider a site visit necessary. During a site visit, we will perform the remainder of the audit procedures not already completed, answer any questions the District personnel may have, assist with conversion entries, and meet with District personnel to discuss any findings or issues. We will request that you mail a legal representation letter to your attorney(s), if any, as well as related party questionnaires to your Board of Trustees and District management.

6. After we receive any remaining documentation, we will review our files for completeness, assist the District as necessary with the final dollar amounts on the Management's Discussion and Analysis (MD&A), and assist with completing the audit report. We will send a management representation letter to you for your signature, to be returned to us. You will receive a draft of the audit report for review and approval, and when it is approved you will receive a PDF copy of your final report, as well as the number of paper copies that you request.

To explain the points above in more detail, current auditing standards require us to use a "risk-based" approach to auditing to review your internal control structure for the purpose of designing our audit tests. This "risk-based" approach has resulted in a greater need for more inquiry, interviewing personnel, and questionnaires. Therefore, we will require that internal control questionnaires be completed for several key areas, including Attendance, Cafeteria, Student Body, Information Technology, Financial Reporting and Federal Programs. We will interview your personnel regarding the internal control for your expenditure and payroll systems.

The inquiry of management and others at the District is an important risk assessment procedure. The internal control questionnaires referred to in the previous paragraph will be completed by management and District office employees. Additionally, we will randomly select individuals outside of management and the District office and request that they complete a general questionnaire regarding their experience working at the District. A questionnaire has proven to be the most efficient and least intrusive to employees not working in the District office.

In order to properly plan and design the audit, we will review the internal control questionnaires (discussed in the previous paragraphs) received back from the District and we will read the board minutes. We will also review your responses to a document which we will email to you that will provide the following information required for the audit:

1. Board of Trustees
2. Budgets and Controls
3. Compensated Absences
4. Tax and Revenue Anticipation Notes
5. Pension Plans
6. Postemployment Benefits Other Than Pension Benefits
7. Deferred Compensation
8. Joint Powers Agreements
9. Leases and/or Loans
10. Contingencies
11. Construction-in-Progress
12. Related Party Transactions
13. Categorical Aid Program Monitoring
14. Early Retirement Incentive Program
15. Long-Term Debt
16. Fixed Assets
17. Insurance Policies

Some request items may be difficult to scan and attach to the request list electronically (for example, the expenditure test, or the audit of your attendance system). In those cases we may schedule a site visit to test those items, as needed by the District. All other request items should be sent digitally to the online request list.

Audit procedures are designed to meet or exceed all requirements in accordance with all standards. All members of the audit team will be available to assist District employees with any questions they may have in compiling this information for the audit.

### **The Financial Audit**

The financial audit will be conducted 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 provisions of California Code of Regulations (CCR), Title 5, Education, Section 19810, et seq. In addition, the audit will conform to any new audit requirements as may be promulgated in the future by appropriate regulatory bodies. If any newly promulgated audit requirement necessitates extended additional audit procedures, we will not perform those procedures until management has been consulted and we have been authorized to do so by properly-executed amendments to our contractual agreements.

Our audit will include all funds over which each Board of Trustees has direct or supervisory control, including student body funds and other similar accounts.

The audit will be conducted primarily for the purpose of allowing us to express an auditor's opinion on the financial statements of the District. Inherent in the audit process is the risk that material errors, defalcations, or other irregularities will not be detected. Nevertheless, in the process of the examination, we may discover material errors, defalcations, or other irregularities. If we do discover any such conditions or other circumstances of a similar nature which may require extended audit procedures, we will immediately notify the District management of those circumstances and conditions. We will not perform any extended services until we have discussed them with management, and until we have been authorized to do so by our contractual agreement or a properly executed amendment thereto.

Additionally, the audit will allow our report to address required supplementary information and supplementary information, as well as issue a report on internal control over financial reporting based on an audit of the District's financial statements performed in accordance with government auditing standards.

We will discuss the draft report with the administrative officers of the District and, if requested, will present the final audit report to the Board. Copies of the final audit report will be submitted by our office to all required Federal, State, and local agencies, including the requested number of copies required by the District. The District will also receive a PDF copy of the audit report.



### **State Compliance Audit**

The state compliance audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; the provisions of *California Code of Regulations (CCR)*, Title 5, Education, Section 19810, et seq.; and the Guide for Annual Audits of K-12 Local Educational Agencies, published by the Education Audit Appeals Panel for California Local Educational Agencies.

The state compliance audit will allow us to issue an "Independent Auditor's Report on State Compliance." The report will render our opinion on whether the District complied, in all material respects, with the laws and regulations of state programs, for which procedures are required.

### **Federal Compliance Audit**

The federal compliance audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; Office of Management and Budget (OMB) Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).

The federal compliance audit will allow us to issue an "Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance." The report will render our opinion on whether the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year being audited. In planning and performing our audit, we will consider the District's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance 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.

**Monson-Sultana Joint Union Elementary School District**

**Annual Financial Audit Bid Proposal**

**Firm:** Linger, Peterson & Shrum, Certified Public Accountants

**Address:** 575 East Locust Avenue, Suite 308, Fresno, California 93720

**Telephone Number:** (559) 438-8740 FAX (559) 438-8746

**Contact Person:** Bret Harrison [bret@lps.cpa](mailto:bret@lps.cpa)

**Signature:** *Bret D Harrison*

**Two-Year Contract Cost Option:**

Year Ended June 30, 2024	\$17,700.00
Year Ended June 30, 2025	\$18,200.00

The fees above are fixed and will not exceed these amounts. Should additional services be required that are outside the scope of the audit, our current hourly fees are as follows.

Partner: \$275 per hour  
Manager: \$195 per hour  
Senior staff: \$145 per hour  
Staff: \$110 per hour

The District is responsible for presenting the Financial Audit to the Board annually. The District may request a representative from Linger, Peterson & Shrum to assist in the presentation either in person or virtually. Additional fees will be billed at the normal billing rates listed above at the date of the presentation per hour including travel time.

## Audits performed by Linger, Peterson & Shrum

<u>School Districts</u>	<u>Years Audited</u>
Alvina Elementary Charter School District	1952-present
Arvin Union School District	2008-present
Ballico-Cressey School District	2007-present
Beardsley Elementary School District	2020-present
Big Creek School District	1952-present
Buttonwillow Union Elementary School District	2020-present
Caliente Union Elementary School District	2020-present
Caruthers Unified School District	2008-present
Di Giorgio School District	2016-present
Edison School District	2020-present
El Tejon Unified School District	2020-present
Elk Hills School District	2020-present
Fairfax Elementary School District	2018-present
Firebaugh Las-Deltas Unified School District	1952-present
Fruitvale School District	2010-present
General Shafter School District	2015-present
Golden Plains Unified School District	2022-present
Greenfield Union School District	2006-present
Kings River Union Elementary School District	2006-present
Kingsburg Joint Union High School District	1988-present
Lakeside Union School District	2011-present
Le Grand Union Elementary School District	2004-present
Le Grand Union High School District	2010-present
Lost Hills Union School District	2020-present
McKittrick Elementary School District	2020-present
Maple School District	2011-present
Maricopa Unified School District	2020-present
Mendota Unified School District	2023-present
Midway School District	2020-present
Norris School District	2007-present
Pacific Union School District	1952-present
Pine Ridge School District	1952-present
Plainsburg Elementary School District	2023-present
Planada School District	2023-present
Pond Union School District	2020-present
Raisin City School District	2022-present
Rio Bravo-Greeley Union School District	2011-present
Rosedale Union School District	1988-present
Selma Unified School District	2016-present
Semitropic Elementary School District	2021-present
Snelling-Merced Falls Union Elementary School District	2011-present
South Fork Union School District	2018-present
Taft City School District	1988-1996, 2000-present
Taft Union High School District	2020-present
Three Rivers Union School District	2018-present

Traver Joint Elementary School District	2016-present
Vineland School District	2020-present
Wasco Union School District	2011-present
Waukena Joint Union Elementary School District	2023-present
Washington Colony School District	1952-present
West Park School District	1952-present
Westside School District	2006-present

**Other Governmental Agencies**

R N R School Financing Authority	1996-present
South County Support Services Agency	1999-present
Southwest Transportation Agency	1994-present
Valley Regional Occupational Program	1965-present

**MONSON-SULTANA JOINT UNION ELEMENTARY SCHOOL DISTRICT**  
**Board Meeting Agenda Item Summary**  
**December 12, 2023**

**AGENDA SECTION:** **CONSENT ITEM**

**AGENDA ITEM:** **9.4 PIQE SERVICES CONTRACT FOR 2023-2024**

**ATTACHMENTS:** **SERVICES MEMORANDUM OF UNDERSTANDING**

**DISCUSSION:**

This agreement and memorandum of understanding is for a new program which will allow Monson-Sultana School to have a (9) nine week program designed to develop skills and techniques to empower parents and address the educational needs of their school-aged children. The Scope of Services and Agreement are attached for your review.

**RECOMMENDATION:** The Superintendent recommends approval of agreement with PIQE for parenting program services.

**PROPOSED ACTION:** APPROVE



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## SERVICES ACCEPTANCE MEMORANDUM OF UNDERSTANDING

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**To:** Roberto Vaca, Superintendent/Principal  
**From:** Gabriela Rios, Executive Director  
**Date:** November 7, 2023

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NOW, THEREFORE, in consideration of the recitals and mutual obligations of the parties herein expressed, The Parent Institute for Quality Education (PIQE) and **Monson-Sultana School** agree as follows:

### RECITALS

**Scope of Services:** PIQE will provide its **Signature Family Engagement in Education K-12 Program (FE)** for the parents/guardians of the students enrolled in the school above mentioned. PIQE will recruit parents/guardians by phone, provide an Orientation session, a series of weekly training sessions, organize and conduct a Question-and-Answer forum with the school's leadership team, culminating in a graduation ceremony with certificates provided to parents who attend four or more sessions. The program is designed to develop skills and techniques to empower parents to address the educational needs of their school-aged children.

A. **Time of Class:** Morning ☒ 9:00am ☐ Evening ☒ 6:00 pm ☐

B. **Type of Class:** Virtual (V) ☐, Hybrid (H) ☐, In-Person (P) ☒

**In Person:** Morning or Evening - PIQE will offer a class in the (morning, evening, both) starting with the Orientation through Graduation ceremony.

### Session Dates:

**February 1, 2024 - March 21, 2024**

- C. **Compensation:** a flat fee of **\$14,500.00** for Am and PM class if needed. The minimum number of parents to open a class in any language is 15.
- D. **Cancellation:** A class that does not have the minimum number of parents needed to keep the class open might be cancelled by mutual agreement on or before class #3; no classes

Parent Institute for Quality Education  
22 West 35<sup>th</sup> St., Suite 201, National City, CA 91950  
Telephone: 619.420.4499  
[www.piqe.org](http://www.piqe.org)

can be cancelled on or after class #4 in case this happens, the school would have to pay the cost of the agreed class referred in the compensation described above.

Location: **TBD**

School funding: \_\_\_\_\_

In addition, where the PIQE program is provided in person, the school will make childcare arrangements to have it available to families as well as provide refreshments to the parents.


Copyright Protections: PIQE owns all products and all content in the program(s), including without limitation the information, materials, text, graphics, protocols and the selection and organization thereof ("content"). The content is protected by copyright laws of the United States and other countries and may not be used, copied, distributed, displayed, modified, reproduced, published, posted or reverse engineered in whole or in part without the prior written permission of PIQE. *Initials:* \_\_\_\_\_

I accept these services at **Monson-Sultana School** under the terms and conditions noted.

\_\_\_\_\_  
Roberto Vaca, Superintendent/Principal

\_\_\_\_\_  
Date

Parent Institute Representative:

  
\_\_\_\_\_  
Gabriela Rios, Executive Director, PIQE

Parent Institute for Quality Education  
22 West 35<sup>th</sup> St., Suite 201, National City, CA 91950  
Telephone: 619.420.4499  
[www.piqe.org](http://www.piqe.org)

**MONSON-SULTANA JOINT UNION ELEMENTARY SCHOOL DISTRICT**  
**Board Meeting Agenda Item Summary**  
**December 12, 2023**

**AGENDA SECTION:** **CONSENT ITEM**

**AGENDA ITEM:** **9.5 TCOE “WHY TRY”/CHOICES PROPOSED FIELD TRIP**  
**ATTACHMENTS:** **FLYERS**

**DISCUSSION:**

Our 5th Grade students of Monson-Sultana School have participated in Tulare County’s Office of Education’s Choices Program, “Why Try” since last school year. The participation and completion of this program has given our students the opportunity to attend a Los Angeles Bowl, football game on Saturday, December 16, 2023. The program will provide most of the transportation, snacks, lunch/food vouchers, and admission tickets to the game. Selected Monson-Sultana School staff will be in attendance as chaperones to aid in the facilitation of this field trip. Only three schools have been selected to participate/attend for Tulare County: Monson-Sultana School, Oak Valley, and Tipton.

**RECOMMENDATION:** The Superintendent recommends that the Board  
**APPROVE** the field trip to LA Bowl Game for the “Why  
Try”/Choices Program, funded field trip.

**PROPOSED ACTION:** **APPROVE**



# LA Bowl Game

**Presented by Children of Promise**

**Bus leaves: 9:30 a.m.**



**Wyndham, Visalia  
9000 W. Airport Dr.**

**Pre-game fest:  
2:30 p.m.**



**1001 Stadium Dr.  
Inglewood, CA**

**Pick up: 11:30 p.m.**



**Wyndham, Visalia  
9000 W. Airport Dr.**

**Turn in permission slip by  
Friday, December 1, 2023**

**This event is for CHOICES WhyTry  
students/staff ONLY.**

**Tulare County  
Office of Education**

*Tim A. Hire, County Superintendent*

85

hoots



**CHOICES**

PREVENTION / INTERVENTION  
EDUCATION



**MONSON-SULTANA JOINT UNION ELEMENTARY SCHOOL DISTRICT**  
**Board Meeting Agenda Item Summary**  
**December 12, 2023**

**AGENDA SECTION:** **CONSENT ITEM**

**AGENDA ITEM:** **9.6 BUDGET REVISION 012-23**

**ATTACHMENTS:** **BUDGET REVISION**

**DISCUSSION:**

Each month the District Business Office ensures that all expenditures are in line with the District's Adopted Budget. Revisions must be made to reflect the reality of a day-to-day living document, which must be updated as budget codes change to accommodate fluctuation in program resources.

The attached Budget Revision 012-23 is for November 2023.

**RECOMMENDATION:** The Superintendent recommends that the Board  
**APPROVE Budget Revision 012-23.**

**PROPOSED ACTION:** **APPROVE**

Budget Revision Report #012-23						
29 Monson-Sultana Jt. Union Elem. School District						12/6/2023
Fiscal Year: 2024			Control Number: 120649093			1:38:16 PM
	Original Approved Budget	Revised Approved Budget	Change Amount	Proposed Revised Budget	Explanations	
<b>Fund: 010 General Fund</b>						
LCFF Sources	6,310,816.00	6,377,580.00	-	6,377,580.00		
Federal Revenues	1,721,288.00	2,072,786.00	6,421.00	2,079,207.00		#1
Other State Revenues	1,280,291.00	1,429,181.00	87,673.00	1,516,854.00		#1
Other Local Revenues	40,014.00	45,739.00	-	45,739.00		
<b>Revenues</b>	<b>9,352,409.00</b>	<b>9,925,286.00</b>	<b>94,094.00</b>	<b>10,019,380.00</b>		
<b>Expenditures</b>						
Certificated Salaries	2,570,694.00	2,505,231.00	-	2,505,231.00		
Classified Salaries	1,119,177.00	1,190,437.62	(10,296.00)	1,180,141.62		#2
Employee Benefits	2,020,795.00	2,055,439.30	(75,944.00)	1,979,495.30		#2
Books and Supplies	626,401.00	928,098.44	2,120.00	930,218.44		#2
Services, Other Operating Expenses	1,805,722.00	2,023,470.64	4,872.00	2,028,342.64		#2
Capital Outlay	2,396,390.00	2,569,351.00	-	2,569,351.00		
Other Outgo	59,674.00	66,174.00	-	66,174.00		
Direct Support/Indirect Costs	(15,277.00)	(15,327.00)	(571.00)	(15,898.00)		#3
<b>Total Expenditures</b>	<b>10,583,576.00</b>	<b>11,322,875.00</b>	<b>(79,819.00)</b>	<b>11,243,056.00</b>		
<b>Other Financing Sources/Uses</b>						
Transfer In	-	-	-	-		
Transfer Out	-	-	-	-		
Contributions	(299,017.00)	(298,900.00)	(15,000.00)	(313,900.00)		#4
<b>Fund: 080 Student Activity Special Revenue Fund</b>						
Other Local Revenues	5,001.00	5,001.00	-	5,001.00		
<b>Revenues</b>	<b>5,001.00</b>	<b>5,001.00</b>	<b>-</b>	<b>5,001.00</b>		
<b>Expenditures</b>						
Books and Supplies	2,500.00	2,500.00	-	2,500.00		
Services, Other Operating Expenses	1,500.00	1,500.00	-	1,500.00		
<b>Total Expenditures</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>-</b>	<b>4,000.00</b>		
<b>Fund: 130 Cafeteria Special Revenue Fund</b>						
Federal Revenues	410,000.00	410,000.00	-	410,000.00		
Other State Revenues	146,000.00	146,000.00	-	146,000.00		
Other Local Revenues	6,000.00	8,500.00	-	8,500.00		
<b>Revenues</b>	<b>562,000.00</b>	<b>564,500.00</b>	<b>-</b>	<b>564,500.00</b>		
<b>Expenditures</b>						
Classified Salaries	152,669.00	151,943.00	-	151,943.00		
Employee Benefits	80,958.00	78,206.00	-	78,206.00		
Books and Supplies	232,021.00	232,021.00	-	232,021.00		
Services, Other Operating Expenses	35,679.00	40,148.00	-	40,148.00		
Capital Outlay	110,000.00	160,000.00	-	160,000.00		
Direct Support/Indirect Costs	15,277.00	15,327.00	(899.00)	14,428.00		#3
<b>Total Expenditures</b>	<b>626,604.00</b>	<b>677,645.00</b>	<b>(899.00)</b>	<b>676,746.00</b>		

Budget Revision Report #012-23						
29 Monson-Sultana Jt. Union Elem. School District						12/6/2023
Fiscal Year: 2024			Control Number: 120649093			1:38:16 PM
	Original Approved Budget	Revised Approved Budget	Change Amount	Proposed Revised Budget	Explanations	
<b>Fund: 251 Developer Fees Fund</b>						
Other Local Revenues	-	500.00	-	500.00		
<b>Revenues</b>	-	<b>500.00</b>	-	<b>500.00</b>		
<b>Expenditures</b>						
Services, Other Operating Expenses	-	500.00	-	500.00		
Capital Outlay	-	-	-	-		
<b>Total Expenditures</b>	-	<b>500.00</b>	-	<b>500.00</b>		
<b>Fund: 350 County School Facilities Fund - New Construction</b>						
Other State Revenues	-	-	-	-		
Other Local Revenues	-	762.00	-	762.00		
<b>Revenues</b>	-	<b>762.00</b>	-	-		
<b>Expenditures</b>						
Capital Outlay	350,000.00	350,000.00	-	350,000.00		
<b>Total Expenditures</b>	<b>350,000.00</b>	<b>350,000.00</b>	-	<b>350,000.00</b>		
<b>Fund: 351 County School Facilities Fund - Modernization</b>						
Other State Revenues	-	-	-	-		
Other Local Revenues	-	-	-	-		
<b>Revenues</b>	-	-	-	-		
<b>Expenditures</b>						
Capital Outlay	-	-	-	19,900.00		
<b>Total Expenditures</b>	-	-	-	-		
# 1 - Federal Revenues increased due to Winter Release of CARS for the 2023/24 allocations for Title I to IV Programs; State Revenues increased due revised entitlements for Arts, Music & Instructional Materials Block Grant and Arts & Music in Schools Prop 28						
# 2 - Classified salaries and mandated benefits adjusted due FTE% within LCAP; Books and supplies and Services, Other Operating Expenses increased due Winter Release of CARS for the 2023/24 allocations						
#3 - Direct Support/Indirect Costs decreased due to increased expenditures within cafeteria program						
#4 - Contributions increased due to meeting 3% RRM requirement						

**MONSON-SULTANA JOINT UNION ELEMENTARY SCHOOL DISTRICT**  
**Board Meeting Agenda Item Summary**  
**December 12, 2023**

**AGENDA SECTION:** **CONSENT**

**AGENDA ITEM:** **9.7 CASH FLOW REPORT FOR MONTH OF NOVEMBER 2023**

**ATTACHMENTS:** **NOVEMBER 2023 CASH FLOW REPORT**

**DISCUSSION:**

At the start of each month, the District Office reviews the District's cash position to ensure adequate cash reserves are on hand to pay for district ongoing operations. The November cash flow report is positive and submitted for review.

**RECOMMENDATION:** The Superintendent recommends that the Board **APPROVE** the November Cash Flow Report.

**PROPOSED ACTION:** **APPROVE**

# Cash Flow Projection

Comments: 2023/2024

Calendar Month		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb
Category \ Fiscal Month		1	2	3	4	5	6	7	8
9									
10	BeginningCash	7,514,895.62	7,130,651.91	6,452,419.00	6,516,539.57	6,300,957.58	5,803,864.31	5,966,693.12	5,873,072.01
27 RECEIPTS									
30	Principal Apportionment	242,412.20	242,412.20	436,341.96	436,341.96	436,341.96	420,267.53	420,267.53	420,267.53
35	PriorY'StateAid	0.00	0.00	0.00	(116.00)	0.00	0.00	0.00	0.00
37	Education Protection Account	0.00	0.00	334,480.00	0.00	0.00	326,325.75	0.00	0.00
40	PropertyTax	0.00	4,051.45	0.00	0.00	0.00	169,852.15	24,065.76	0.00
50	Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
60	FederalRevenue	32,479.04	25,189.00	16,199.72	5,265.94	48,107.00	73,257.78	386,948.02	9,456.74
70	OtherStateRevenue	40,772.00	40,772.00	73,389.60	113,247.64	91,167.10	107,380.56	122,329.24	103,010.05
80	OtherLocalRevenue	1,688.77	6,625.02	9,443.41	292.59	8,711.21	3,542.38	7,308.48	3,542.38
90	InterFundTransferIn	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	AllOtherFinancingSources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
105	TOTAL RECEIPTS	317,352.01	319,049.67	869,854.69	555,032.13	584,327.27	1,100,626.15	960,919.03	536,276.70
107 DISBURSEMENTS									
110	CertificatedSalaries	56,795.83	228,964.23	222,703.27	225,811.33	231,920.07	219,862.33	219,862.33	219,862.33
120	ClassifiedSalaries	64,826.74	92,664.40	87,347.78	87,354.72	89,833.78	108,302.02	108,302.02	108,302.02
130	EmployeeBenefits	36,723.15	180,233.79	136,066.18	139,568.07	230,118.39	179,540.81	179,540.81	179,540.81
140	Books and Supplies	43,985.40	34,284.99	154,659.92	19,895.93	23,996.96	93,342.17	93,342.17	93,342.17
145	Services	130,988.13	233,260.83	211,264.08	49,145.20	115,400.70	184,040.54	184,040.54	184,040.54
150	CapitalOutlays	143,006.76	51,400.56	29,525.64	281,550.19	514,879.75	199,022.05	323,235.35	125,233.20
160	OtherOutgo	2,896.30	3,433.98	4,071.92	5,751.02	1,303.71	6,178.32	1,954.20	2,845.21
170	InterFundTransfersOut	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
180	AllOtherFinancingUses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
185	TOTAL DISBURSEMENTS	479,222.31	824,242.78	845,638.79	809,076.46	1,207,453.36	990,288.24	1,110,277.42	913,166.28
BALANCE SHEET TRANSACTIONS									
Assets									
187	Cash Not in Treasury	0.00	(248,129.24)	0.00	0.00	0.00	0.00	0.00	0.00
190	AccountsReceivable	(60.87)	0.00	53.51	0.00	0.00	36.82	620.00	0.00
191	Accounts Receivable Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
195	Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
196	Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
197	Prepaid Expenditures	9,691.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00
198	Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS		9,630.30	(248,129.24)	53.51	0.00	0.00	36.82	620.00	0.00
Liabilities									
200	Accounts Payable	232,003.71	(75,089.44)	(39,851.16)	(38,462.34)	(126,032.82)	(52,454.08)	(55,117.28)	(121,272.75)
201	Accounts Payable Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
205	Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
186	TRANS & Other Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
207	Deferred Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES		232,003.71	(75,089.44)	(39,851.16)	(38,462.34)	(126,032.82)	(52,454.08)	(55,117.28)	(121,272.75)
Non-operating									
209	Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
210	BeginningBalanceAdjusment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	TOTAL BALANCE SHEET TRANSACTIONS	(222,373.41)	(173,039.80)	39,904.67	38,462.34	126,032.82	52,490.90	55,737.28	121,272.75
230	NET INCREASE / DECREASE	(384,243.71)	(678,232.91)	64,120.57	(215,581.99)	(497,093.27)	162,828.81	(93,621.11)	(255,616.83)
240	ENDING CASH	7,130,651.91	6,452,419.00	6,516,539.57	6,300,957.58	5,803,864.31	5,966,693.12	5,873,072.01	5,617,455.18



# Cash Flow Projection

Category \ Fiscal Month	Calendar Month			
	Mar 9	Apr 10	May 11	Jun 12
Beginning Cash	5,617,455.18	5,976,603.77	5,809,713.89	5,503,117.07
<b>RECEIPTS</b>				
Principal Apportionment	420,267.53	420,267.53	420,267.54	419,800.57
Priority/State Aid	0.20	0.20	0.20	0.20
Education Protection Account	326,325.75	0.00	0.00	318,171.50
Property Tax	(2,056.04)	91,073.06	18,305.86	31,261.74
Miscellaneous Funds	0.00	0.00	0.00	0.00
Federal Revenue	192,077.71	43,385.06	0.00	534,836.54
Other/State Revenue	247,215.06	123,580.88	105,019.79	297,670.17
Other/Local Revenue	12,626.07	(6,614.54)	11,649.15	(7,659.19)
InterFund Transfer In	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	1,196,456.28	671,692.19	555,242.56	1,594,081.52
<b>DISBURSEMENTS</b>				
Certificated Salaries	219,862.33	219,862.33	219,862.33	219,862.29
Classified Salaries	108,302.02	108,302.02	108,302.02	108,302.08
Employee Benefits	179,540.81	179,540.81	179,540.81	179,540.86
Books and Supplies	93,342.17	93,342.17	93,342.17	93,342.22
Services	184,040.54	184,040.54	184,040.54	184,040.46
Capital Outlays	99,743.87	97,979.42	97,979.42	197,295.05
Other Outgo	4,168.72	5,327.32	5,327.32	8,487.98
InterFund Transfers Out	0.00	0.00	0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	889,000.46	888,394.61	888,394.61	990,870.94
<b>BALANCE SHEET TRANSACTIONS</b>				
<b>Assets</b>				
Cash Not in Treasury	0.00	0.00	0.00	248,129.24
Accounts Receivable	0.00	0.00	1,004.96	(2,758.20)
Accounts Receivable Clearing	0.00	0.00	0.00	0.00
Due From Other Funds	0.00	0.00	0.00	0.00
Stores	0.00	0.00	0.00	0.00
Prepaid Expenditures	0.00	0.00	0.00	(6,884.57)
Other Current Assets	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS	0.00	0.00	1,004.96	238,486.47
<b>Liabilities</b>				
Accounts Payable	(51,692.77)	(49,812.54)	(25,550.27)	345,862.76
Accounts Payable Clearing	0.00	0.00	0.00	0.00
Due To Other Funds	0.00	0.00	0.00	(43.33)
TRANS & Other Loans	0.00	0.00	0.00	0.00
Deferred Revenues	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES	(51,692.77)	(49,812.54)	(25,550.27)	345,819.43
<b>Non-operating</b>				
Suspense Clearing	0.00	0.00	0.00	0.00
Beginning Balance Adjustment	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET TRANSACTIONS	51,692.77	49,812.54	26,555.23	(107,332.96)
NET INCREASE / DECREASE	359,148.59	(166,889.88)	(306,596.82)	495,877.62
ENDING CASH	5,976,603.77	5,809,713.89	5,503,117.07	5,998,994.69

**MONSON-SULTANA JOINT UNION ELEMENTARY SCHOOL DISTRICT**  
**Board Meeting Agenda Item Summary**  
**December 12, 2023**

**AGENDA SECTION:** **CONSENT**

**AGENDA ITEM:** **9.8 2023-2024 FIRST INTERIM BUDGET REPORT**

**ATTACHMENTS:** **FIRST INTERIM REPORT**

**DISCUSSION:**

The First Interim Report is a report verifying that the Monson-Sultana Joint Union Elementary School District is maintaining a positive cash flow and adhering to all of the rules and regulations set by California Department of Education. This report projects the District's financial position for the remainder of this year and the subsequent two years. This is a preliminary copy and may have minor changes after review with the Tulare County Office of Education (TCOE). Monson-Sultana Joint Union Elementary School District will have a positive certification.

**RECOMMENDATION:** The Superintendent recommends that the Board approve the 2023-2024 First Interim Budget Report.

**PROPOSED ACTION:** APPROVE



**2023-2024 First Interim - General Fund Summary**

Description	Original Budget	Projected Budget	Change	
<b>Revenues:</b>				
Revenue Limit	\$ 6,310,816	\$ 6,377,580	\$ 66,764	
Federal Revenues	\$ 1,721,288	\$ 2,079,207	\$ 357,919	
Other State Revenues	\$ 1,280,291	\$ 1,510,433	\$ 230,142	
Other Local Revenues	\$ 40,014	\$ 45,739	\$ 5,725	
<b>Total Revenues</b>	<b>\$ 9,352,409</b>	<b>\$ 10,012,959</b>	<b>\$ 660,550</b>	
<b>Expenditures:</b>				
Certificated Salaries	\$ 2,570,694	\$ 2,505,231	\$ (65,463)	
Classified Salaries	\$ 1,119,177	\$ 1,180,142	\$ 60,965	
Employees Benefits	\$ 2,020,795	\$ 1,979,495	\$ (41,300)	
Books and Supplies	\$ 626,401	\$ 930,218	\$ 303,817	
Services and Other	\$ 1,805,722	\$ 2,028,343	\$ 222,621	
Capital Outlay	\$ 2,396,390	\$ 2,569,351	\$ 172,961	
Other Outgo	\$ 59,674	\$ 66,174	\$ 6,500	
Direct Support/Indirect Costs	\$ (15,277)	\$ (14,428)	\$ 849	
<b>Total Expenditures</b>	<b>\$ 10,583,576</b>	<b>\$ 11,244,526</b>	<b>\$ 660,950</b>	
<b>Excess(Deficiency) of</b>				
<b>Revenue over Expense:</b>	<b>\$ (1,231,167)</b>	<b>\$ (1,231,567)</b>	<b>\$ (400)</b>	
<b>Other Financing Sources/Uses:</b>				
Interfund Transfers Out	\$ -	\$ -	\$ -	
<b>Total Other Financing</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Net Increase (Decrease) to</b>				
<b>Fund Balance</b>	<b>\$ (1,231,167)</b>	<b>\$ (1,231,567)</b>	<b>\$ (400)</b>	
<b>Beginning Fund Balance</b>	<b>\$ 5,287,045</b>	<b>\$ 6,913,792</b>		
<b>2023-2024 Projected</b>				
<b>Ending Fund Balance</b>	<b>\$ 4,055,878</b>	<b>\$ 5,682,225</b>	<b>8,000</b>	<b>Revolving Account</b>
			<b>2,040,087</b>	<b>Restricted Fund Balance</b>
			<b>25,000</b>	<b>Bus Repair</b>
Enrollment	433		<b>25,000</b>	<b>Litigation</b>
P-2 Funded ADA	430.63		<b>100,000</b>	<b>Drinking Well</b>
P-2 Estimated Actual ADA	413.52		<b>78,595</b>	<b>GASB 45 Trust Annual Contribution</b>
Unduplicated Count %	86.37%		<b>50,916</b>	<b>Retiree H&amp;W</b>
			<b>36,000</b>	<b>Solar Tru-Up</b>
			<b>1,259,697</b>	<b>LCAP FB - Gym</b>
			<b>70,802</b>	<b>TOSA - Arts</b>
			<b>330,581</b>	<b>Transportation/Lottery</b>
			<b>446,185</b>	<b>Gym Addition Restroom &amp; Concessions</b>
		<b>10.77%</b>	<b>\$ 1,211,362</b>	<b>2023-24 Projected Ending Fund Balance</b>
<b>2024-2025 Projected</b>				
<b>Ending Fund Balance</b>		<b>\$ 5,505,498</b>	<b>8,000</b>	<b>Revolving Account</b>
			<b>2,197,494</b>	<b>Restricted Fund Balance</b>
Enrollment	423		<b>78,595</b>	<b>GASB 45 Trust Annual Contribution</b>
P-2 Funded ADA	420.98		<b>101,832</b>	<b>Retiree H&amp;W</b>
P-2 Estimated Actual ADA	403.98		<b>250,000</b>	<b>LCAP - Gym</b>
Unduplicated Count %	85.80%		<b>36,000</b>	<b>Solar Tru-Up</b>
			<b>72,302</b>	<b>TOSA - Arts</b>
			<b>60,044</b>	<b>ECCA Solar Loan (Dec &amp; Jan) Ends 12/20234</b>
			<b>182,469</b>	<b>1% COLA Adjustment 2024-25</b>
			<b>305,623</b>	<b>Transportation/Lottery</b>
		<b>26.62%</b>	<b>\$ 2,213,139</b>	<b>2024-25 Projected Ending Fund Balance</b>
<b>2025-2026 Projected</b>				
<b>Ending Fund Balance</b>		<b>\$ 5,356,374</b>	<b>8,000</b>	<b>Revolving Account</b>
			<b>2,371,412</b>	<b>Restricted Fund Balance</b>
Enrollment	406		<b>78,595</b>	<b>GASB 45 Trust Annual Contribution</b>
P-2 Funded ADA	413.32		<b>101,832</b>	<b>Retiree H&amp;W</b>
P-2 Estimated Actual ADA	387.74		<b>250,000</b>	<b>LCAP - Gym</b>
Unduplicated Count %	85.31%		<b>36,000</b>	<b>Solar Tru-Up</b>
			<b>73,839</b>	<b>TOSA - Arts</b>
			<b>60,044</b>	<b>ECCA Solar Loan (Dec &amp; Jan) Ends 12/20234</b>
			<b>182,469</b>	<b>1% COLA Adjustment 2024-25</b>
			<b>276,723</b>	<b>Transportation/Lottery</b>
		<b>23.66%</b>	<b>\$ 1,917,460</b>	<b>2025-26 Projected Ending Fund Balance</b>

**2023-2024 First Interim - General Fund Summary**

<b>Description</b>	<b>Projected Budget</b>	
<b>Revenues:</b>		
Revenue Limit	\$ 6,377,580	
Federal Revenues	\$ 2,079,207	
Other State Revenues	\$ 1,510,433	
Other Local Revenues	\$ 45,739	
<b>Total Revenues</b>	<b>\$ 10,012,959</b>	
<b>Expenditures:</b>		
Certificated Salaries	\$ 2,505,231	
Classified Salaries	\$ 1,180,142	
Employees Benefits	\$ 1,979,495	
Books and Supplies	\$ 930,218	
Services and Other	\$ 2,028,343	
Capital Outlay	\$ 2,569,351	
Other Outgo	\$ 66,174	
Direct Support/Indirect Costs	\$ (14,428)	
<b>Total Expenditures</b>	<b>\$ 11,244,526</b>	
<b>Excess(Deficiency) of Revenue over Expense:</b>	<b>\$ (1,231,567)</b>	
<b>Other Financing Sources/Uses:</b>		
Interfund Transfers Out	\$ -	
<b>Total Other Financing</b>	<b>\$ -</b>	
<b>Net Increase (Decrease) to Fund Balance</b>	<b>\$ (1,231,567)</b>	
<b>Components of Ending Fund Balance</b>		
Beginning Fund Balance	\$ 6,913,792	
<b>2023-2024 Projected Ending Fund Balance</b>	<b>\$ 5,682,225</b>	
*****		
<b>Ending Fund Balance Consists of the following:</b>		
Fund Balance Reserves (Revolving Fund)	\$ 8,000	* Excluded from available reserve calculation
Designated for Economic Uncertainties	\$ 300,000	
Fund Balance Designation (Bus Repair)	\$ 25,000	* Excluded from available reserve calculation
Fund Balance Designation (Litigation)	\$ 25,000	* Excluded from available reserve calculation
Fund Balance Designation (Well)	\$ 100,000	* Excluded from available reserve calculation
Fund Balance Designation (GASB 45 Trust Contribution)	\$ 78,595	* Excluded from available reserve calculation
Fund Balance Designation (Retiree H&W)	\$ 50,916	* Excluded from available reserve calculation
Fund Balance Designation (Solar Tru-Up)	\$ 36,000	* Excluded from available reserve calculation
Fund Balance Designation ( LCAP - FB Gym )	\$ 1,259,697	* Excluded from available reserve calculation
Fund Balance Designation (TOSA - Arts)	\$ 70,802	* Excluded from available reserve calculation
Fund Balance Designation (Transportation & Lottery )	\$ 330,581	* Excluded from available reserve calculation
Balance Designation ( Addition of Restrooms & Concessions)	\$ 446,185	* Excluded from available reserve calculation
Undesignated/Unappropriated Balance (Unrestricted)	\$ 911,362	* Excluded from available reserve calculation
Undesignated/Unappropriated Balance (Restricted)	\$ 2,040,087	* Excluded from available reserve calculation
	<b>\$ 5,682,225</b>	<b>50.53%</b>
<b>Available Reserves</b>		
Designated for Economic Uncertainties	\$ 300,000	
Undesignated/Unappropriated Balance (Unrestricted)	\$ 911,362	
<b>Total Available Reserve</b>	<b>\$ 1,211,362</b>	
<b>Per State Software - Total Available Reserves by %</b>	<b>\$ 1,211,362</b>	<b>10.77%</b>
<b>District's - Reserve Standard Level is 4%</b>	<b>\$ 449,781</b>	<b>4.00%</b>
<b>1% Reserve Level</b>	<b>\$ 112,445</b>	<b>1.00%</b>
<b>2024-2025 Projected Ending Fund Balance</b>	<b>\$ 2,213,139</b>	
	<b>26.62%</b>	
<b>2025-2026 Projected Ending Fund Balance</b>	<b>\$ 1,917,460</b>	
	<b>23.66%</b>	

## Criteria and Standards Review

		Met	Not Met	Explanations
Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X	District projects an increase in Funded ADA due to 2023-24 enrollment of 18 students. Therefore projected funded ADA for 2025-2026 reflects the impact of changes from 2023-24 and 2024-25 that affect 2025-2026. District projects estimated ADA for Budget and subsequent years at 95.5% return.
Enrollment	Projected enrollment for any of the current to two subsequent fiscal years has not changed by more than two percent since budget adoption.		X	District's enrollment increased by 18 students from Adopted Budget in enrollment. Therefore projected enrollment in Subsequent Year 1 and Year 2 were impacted by growth which reflects the impact of changes from 2023-24 to 2024-25 to 2025-2026. District projects estimated TK classes at an average of 15 students, and Kindergarten students 36 in Year 1 and Year 2.
ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X		
Local Control Funding Formula (LCFF) Revenue	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.		X	District enrollment increased in 2023-24 of 18 students. Therefore, enrollment in subsequent years were impacted from growth due to 3 year rolling average used for Funded ADA for 2024-25 and 2025-2026. District's enrollment increased by 18 students from Adopted Budget in enrollment. Therefore projected enrollment in Subsequent Year 1 and Year 2 were impacted by growth which reflects the impact of changes from 2023-24 to 2024-25 to 2025-2026. District projects incoming TK classes at an average of 15 students, and Kindergarten students 36 in Year 1 and Year 2.
Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X	BY & 1st SY - District reflects salaries and benefits within unrestricted to fall below ratio of unrestricted expenditures due current construction and services for project funded with LCAP for Gym Project; District Match for USDA Projects such as Buses, Technology Upgrade, Site Improvements, and HVAC; Solar Project repayment for the next 11 years; District Match for Grant with COJUSD for Counselor 5 days a week; Increase costs for legal services for negotiations
Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X	BY - Federal Revenues increased due 2022/23 deferred revenue for Title I to IV, ESSER III, ELOP Grants, and USDA Grants; CSI deferred revenue to be spent by 9-30-2023; District received revised Small Rural Grant for 2023-24; 2nd SY: Districts anticipates funding ending in 2024-25 for ESSER-Learning Loss Funding. BY - State Revenues increased due to revised entitlement for ELOP; Lottery revised due to updated Annual ADA for both BY & 2nd SY; 2022-23 carryover for PreK Planning & Implementation Program, Spec Ed Early Intervention Grant (BY & 2nd SY); Entitlements of Art, Music and Instructional Materials Discretionary BG and Prop 28 - Arts & Music. BY - Local Revenues increased due CTE 2022-23.
Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X	Books & supplies increased due CSI funds for materials (ends 9-30-2023); Title I to IV increased for supplemental materials due to 2022-23 deferred revenue; USDA Grants increased for materials for upgrades and purchase of technology; Purchase of Pre-Kindergarten materials for TK classroom; Materials for SEL Program; District increased due to CPI% of 3.03 % (2024-25) and 2.64% (2025-26). Services and other operating increased due legal services for negotiations; TCOE Consultants with CSI funds (ends 9-30-2023) and Title I to IV of 2022-23 Deferred Revenue; Small Rural Grant for PIQE services for our parents; USDA Grants increased for services of

				improvements and school paint project, and a 1.0% increase in District increased due to CPI% of 3.03 % (2024-25) and 2.64% (2025-26).
Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X		
Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X	District deficit spending attributes mainly to allocation of the 2022-23 Fund Balance to complete the Gym Project, in which all stakeholders requested this project be funded with when approved and presented to Board.
Fund Balance	Projected general fund balance will be positive at the end of the current fiscal year.	X		
Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X		
Reserves	Available reserves (e.g., designated for economic uncertainties undesignated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X		

### Supplemental Information

		No	Yes	Explanations for "Yes"
Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?		X	District continues to have pending litigation, contact continues to be made with Attorney's Office, Tulare County Counsel, and Tulare County Office of Education. District continues to be proactive by setting aside an allocation for these pending litigation costs. District is aware and continues to be monitoring this issue very closely.
Timing One-time Expenses to Fund Operating Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that changed since budget adoption by more than five percent?	X		
Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X		
Contingent Revenues	Are any projected revenues for any of the current or subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel tax, forest reserves)?	X		
Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or subsequent fiscal years?		X	Contributions have decreased in 1st & 2nd SY due to District requirement to RRM allowing Districts to excluding expenditures within ESSER III and ELOP Grant which ends 2023-24, and Districts calculations only exclude allowable expenditures with CalSTRS on behalf as being met with our RRM contribution.
Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements? <ul style="list-style-type: none"> <li>■ If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2009-10) annual payment?</li> <li>■ If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?</li> </ul>	X		
		n/a		
		n/a		
Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> <li>■ If yes, have there been changes since budget adoption in OPEB liabilities?</li> </ul>		X	District does provide postemployment benefits, but no changes have been made since 2021-2022. New actuary will be performed for 2023-2024. District continues to contribute towards the 20-year contribution plan, to reduce our liability.
		X		

10	Other Self-Insurance Benefits	Does the district operate any self-insurance programs (e.g., workers compensation)? ■ If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
3	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: ■ Certificated? (Section S8A, Line 1b) ■ Classified? (Section S8B, Line 1b) ■ Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
3	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: ■ Certificated? (Section S8A, Line 3) ■ Classified? (Section S8B, Line 3)	X X X	
3	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	n/a	
3			X	

### Additional Fiscal Indicators

		No	Yes	Explanations for "Yes"
1	Negative Cash Flow	X		
2	Independent Position Control		X	Files are prepared for each personnel (credentials); payroll (position control worksheet (PCW), contracts, and budget (categorical binder).
3	Declining Enrollment		X	Enrollment has increased for 2023-24 from Adoption from 415 to enrollment at CBEDS 433; 1 <sup>st</sup> SY enrollment 423; 2 <sup>nd</sup> SY enrollment 406
4	Charter Schools Operating District Enrollment	X		
5	Salary Increases Exceed COLA	X		
6	Uncapped Health Benefits	X		
7	Independent Financial System	X		
8	Fiscal Distress Reports	X		
9	Change of CBO or Superintendent	X		

**MONSON-SULTANA JOINT ELEMENTARY UNIFIED SCHOOL DISTRICT**  
**Board Meeting Agenda Item Summary**  
**Dec 12, 2023**

**AGENDA SECTION:** **CONSENT ITEM**

**AGENDA ITEM:** **9.9 TK IPAD Purchase**

**ATTACHMENTS:** **CDW-G Quote**  
**Mac Connection**  
**DataVision Quote**

**DISCUSSION:** The District is requesting the purchase of Ipads for TK student use. TK currently uses an IOS based curriculum software and would like to utilize IOS features for student use. The District received three quotes and recommended approval of purchase from CDW-G. The recommendation is due to supply availability.

**RECOMMENDATION:** The Superintendent recommends that the Board approve the purchase of Ipads and accessories from CDW-G.

**PROPOSED ACTION:** **APPROVE**



Thank you for choosing CDW. We have received your quote.

Hardware      Software      Services      IT Solutions      Brands      Research Hub

## Review and Complete Purchase

**DAIN ARIAS,**

Thank you for considering CDW•G for your technology needs. **If you are an eProcurement or single sign on customer, please log into your system to access the CDW site.** You can search for your quote to retrieve and transfer back into your system for processing.

### Convert Quote to Order

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
1CCWTJ4	12/8/2023	TK IPADS	3777088	\$8,630.72

#### IMPORTANT - PLEASE READ

Fees applied to item(s): 7213827

#### QUOTE DETAILS

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
<u>OfferFax iPad (10th Gen) Defender Series Case</u> Mfg. Part#: 77-89955 Contract: Sourcewell 081419-CDW Tech Catalog (081419#CDW)	11	7248842	\$62.40	\$686.40
<u>RealWorld PureCharge Station (3-charging station - 24 pin USB-C)</u> Mfg. Part#: HGFQ2BG1-USBC Contract: CMAS Synnex (3-19-70-0793L)	1	6475313	\$907.88	\$907.88
<u>Apple 10.9" iPad - Wi-Fi - 128GB - Silver</u> Mfg. Part#: MPQ83LL/A Contract: Irvine USD 19/20-01 IT Tech & Peripherals (19/20-01 IT)	11	7213827	\$579.53	\$6,374.83

#### RECYCLING FEE DETAILS

ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
<b>RECYCLING FEE 4" TO LESS THAN 15"</b> Fee Applied to Item: 7213827	11	654809	\$4.00	\$44.00

**SUBTOTAL** \$7,969.11

**SHIPPING** \$0.00

**RECYCLING FEE** \$44.00

**SALES TAX** \$617.61

**GRAND TOTAL** **\$8,630.72**

#### PURCHASER BILLING INFO

**Billing Address:**  
MONSON-SULTANA JOINT UNION ESD  
ACCTS PAYABLE  
PO BOX 25  
10643 AVE 416  
SULTANA, CA 93666-0025  
**Phone:** (559) 591-1634  
**Payment Terms:**

#### DELIVER TO

**Shipping Address:**  
MSSCHOOL  
ATTN:DAIN ARIAS  
10643 AVENUE 416  
SULTANA, CA 93666-7532  
**Phone:** (559) 591-1634  
**Shipping Method:** FEDEX Ground

**Please remit payments to:**

CDW Government  
75 Remittance Drive  
Suite 1515  
Chicago, IL 60675-1515



**Sales Contact Info**

**Mary Kate Fee** | (866) 292-7255 | [maryfee@cdw.com](mailto:maryfee@cdw.com)

**Need Help?**



**My Account**



**Support**



**Call 800.800.4239**

[About Us](#) | [Privacy Policy](#) | [Terms and Conditions](#)

This order is subject to CDW's Terms and Conditions of Sales and Service Projects at

<http://www.cdw.com/content/terms-conditions/product-sales.aspx>

For more information, contact a CDW account manager

© 2023 CDW•G LLC, 200 N. Milwaukee Avenue, Vernon Hills, IL 60061 | 800.808.4239





Express checkout



OR

Contact

Have an account? [Log in](#)

Email

☒ Email me with news and offers

Delivery

☒ Ship

☐ Pick up

Country/Region

United States

▼

First name

Dain

Last name

Arias

## Company (optional)

## Address

10643 Avenue 416



+ Add apartment, suite, etc.

## City

Sultana

## State

California



## ZIP code

93666

## Phone (optional)



## Shipping method



FedEx 2Day®

2 business days

Free

Standard Shipping

Free

UPS Next Day Air Saver®

1 business day

\$107.34

## Payment

All transactions are secure and encrypted.



Credit card

VISA



+3

Card number



Expiration date (MM / YY)

Security code

Name on card  
Dain Arias



☒ Use shipping address as billing address

 Amazon Pay



Klarna - Flexible payments



**Remember me**

☐ Save my information for a faster checkout

Pay now

[Refund policy](#) [Privacy policy](#) [Terms of service](#)



Apple 10.9-in iPad Wi-Fi 256GB - Silver -  
MPQ83LL/A (10th Gen)

\$6,567.00



CA Electronic Waste Recycling Fee - \$4  
Details: Mandatory State of California Regulated  
Fee

\$44.00

Discount code or gift card

Apply



**This order includes products which require fees.**

Fees totaling \$44.00 have been added to your order subtotal.  
By continuing through the checkout you accept these required  
fees.

Subtotal	<b>\$6,611.00</b>
Shipping	Free
Estimated taxes 	<b>\$508.95</b>

12/8/23, 1:34 PM

Checkout - DataVision




**Total**

USD **\$7,119.95**

ANONYMOUS ANONYMOUS

Cart: 1667276305

Billing Information	Shipping Information
	<b>Shipping Address:</b>  Dain Arias msjuesd 10643 ave 416 SULTANA, CA 93666

	Product	Unit Price	Qty	Total
	Apple iPad 10.9" G10, 256GB, Wi-Fi, Silver  In Stock Item#: 41540138 Mfg. Part#: MPQ83LL/A	\$599.00	11	\$6,589.00
	State Environmental Fee			\$44.00
	OtterBox iPad (10th Gen) Universe Series Case, ProPack Packaging, Black  In Stock Item#: 41541334 Mfg. Part#: 77-89980	\$51.95	11	\$571.45
	Tripp Lite 16-Unit Tablet Charging Station  In Stock Item#: 18446457 Mfg. Part#: CS16USB	\$790.95	1	\$790.95

Subtotal:	\$7,951.40
Shipping & Handling:	Best Way - Ground - \$0.00
Tax:	\$616.24
Fees:	\$44.00
<b>Total:</b>	<b>\$8,611.64</b>

**MONSON-SULTANA JOINT UNION ELEMENTARY SCHOOL DISTRICT**

**Board Meeting Agenda Item Summary**

**December 12, 2023**

**AGENDA SECTION:** **CONSENT ITEM**

**AGENDA ITEM:** **9.10 OMNIA CONTRACT & MOWER BID**

**ATTACHMENTS:** **CAL TURF EQUIPMENT & SUPPLY QUOTE**

**DISCUSSION:**

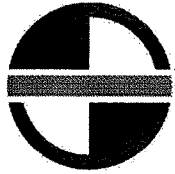
OMNIA Contract ensures that agencies receive the lowest pricing and bids for the product they are inquiring about. The OMNIA contract is similar to a piggyback contract. The CAL TURF Quote is attached for your review and consideration, which is the lowest bid they received and provided.

**RECOMMENDATION:** The Superintendent recommends that the Board  
**APPROVE** purchase for a mower from CAL TURF.

**PROPOSED ACTION:** **APPROVE**

# QUOTE

California Turf Equipment & Supply



# CAL TURF

956 N J St. Tulare, 93274 CA

Submitted on 11/02/2023

## Quote For:

Monson-Sultana School District (OMNIA Force ID: 4040438)

10643 Ave 416

Sultana, CA 93366

United States

Product Number	Qty	Unit price	Total price
LZS88CDYM96RW0	1	\$44,699.00	\$44,699.00

96" EXMARK LAZER DIESEL MOWER

YANMAR 3TNV80FT VERTICAL CYLINDER, 4-CYCLE WATER  
COOLED DIESEL ENGINE

\*\*\* OMNIA CONTRACT 20469

## WARRANTY:

5-Years / 1500 Hour Limited Warranty

Subtotal \$44,699.00

Taxes \$3,687.67

**\$48,386.67**

## Product Details

- 26x12-12, 6ply drive tires
- 15 x 6.0-6, smooth-tread, semi-pneumatic front caster tires
- 12-gallon (45.4-L), side fuel tanks
- Kanzaki KPS-18T Transmission
- Full-floating UltraCut Series 4.
- 10-gauge top that is formed and continuously seam welded,
- 7-gauge side skirt and 7-gauge reinforced spindle mounting locations

Reference No. 20469

Reference Number	
Reference Depart.	Purchasing Department

## Master Agreement

**Owner:** Cobb County Board of Commissioners  
100 Cherokee Street  
Marietta, GA 30090

**Contractor:** Exmark Manufacturing Company, Inc.  
415 Industrial Row  
Beatrice, Nebraska 68310

**Description:** **TRACTORS, MOWERS, AND OTHER EQUIPMENT, PARTS, AND SERVICES:** The undersigned parties understand and agree to comply with and be bound by the entire contents of Sealed Bid #22-6640 ("the RFP") and the Contractor's Proposal submitted March 10, 2022 which is incorporated herein by reference.

**OMNIA PARTNERS, PUBLIC SECTOR:** Supplier agrees to extend Goods and/or Services to public agencies (state and local governmental entities, public and private primary, secondary and higher education entities, non-profit entities, and agencies for the public benefit) ("Public Agencies") registered with OMNIA Partners, Public Sector ("Participating Public Agencies") under the terms of this agreement ("Master Agreement").

**Governing Law:** This Agreement shall be governed by the laws of the State of Georgia. As to any dispute hereunder, venue shall be in the Superior Court of Cobb County, Georgia.

**Term:** This Agreement shall begin on May 15, 2022, the Effective Date, for a period of thirty-six months, and shall automatically terminate and renew for two (2) additional twelve (12) month periods and shall terminate absolutely on May 14, 2027 unless earlier terminated as provided herein. Pursuant to O.C.G.A. § 36-60-13, this Agreement shall terminate absolutely and without further obligation on the part of the County at the close of the calendar year in which it was executed and at the close of each succeeding calendar for which it may be renewed. The Parties reserve the right to renew, amend or extend the Agreement for additional terms. Either party may terminate this Agreement for convenience and/or due to lack of funding at the end of each annual term.

**Price:** Prices for services and equipment, if applicable, as stated in the Contractor's proposal

**Billing:** For purchases made by Cobb County Government, all original invoices shall be submitted directly to the Cobb County Finance Department. Invoices shall bill only for items received during the period covered by the invoice and shall clearly identify such items in accordance with invoicing guidelines in the Sealed Bid Proposal. For purchases made by participating public agencies, the Contractor shall comply with each agency's invoicing and billing requirements outlined on the applicable order.

{SIGNATURES ON NEXT PAGE}



IN WITNESS, WHEREOF, this Agreement has been executed by Owner and accepted by Contractor to be effective as of the date first above written.



*Cobb County... Expect the Best!*

Cobb County Board of Commissioners  
100 Cherokee Street  
Marietta, GA 30090



*[Signature]*  
Lisa N. Cupid, Chairwoman  
Cobb County Board of Commissioners

Date

Exntark Manufacturing Company, Inc.  
415 Industrial Row  
Beatrice, Nebraska 68310

*[Signature]*  
Authorized Signature

Regional Sales Manager  
Title

May 10, 2022  
Date

FEDERAL TAX ID NUMBER

47-0646782

Approved as to form

*[Signature]*  
County Attorney's Office

Date

**APPROVED**  
PER MINUTES OF  
COBB COUNTY  
BOARD OF COMMISSIONERS

*[Signature]*  
5/10/22



TRACTORS, MOWERS, AND OTHER EQUIPMENT, PARTS, AND SERVICES  
Executive Summary

**Lead Agency:** Cobb County, GA

**Solicitation:** 22-6640

**RFP Issued:** January 28, 2022

**Pre-Proposal Date:** February 14, 2022

**Response Due Date:** March 10, 2022

**Proposals Received:** #4

**Awarded to:** Exmark Manufacturing Company, Inc.

The Cobb County Purchasing Department issued RFP 22-6640 on January 28, 2022, to establish a national cooperative contract for Tractors, Mowers, and Other Equipment, Parts, and Services.

The solicitation included cooperative purchasing language in General Definition of Products and/or Services – National Contract:

*Cobb County, GA, as the Principal Procurement Agency, defined in Attachment A, has partnered with OMNIA Partners, Public Sector ("OMNIA Partners") to make the resultant contract (also known as the "Master Agreement" in materials distributed by OMNIA Partners) from this solicitation available to other public agencies nationally, including state and local governmental entities, public and private primary, secondary and higher education entities, non-profit entities, and agencies for the public benefit ("Public Agencies"), through OMNIA Partners' cooperative purchasing program. Cobb County, GA is acting as the contracting agency for any other Public Agency that elects to utilize the resulting Master Agreement. Use of the Master Agreement by any Public Agency is preceded by their registration with OMNIA Partners (a "Participating Public Agency") and by using the Master Agreement, any such Participating Public Agency agrees that it is registered with OMNIA Partners, whether pursuant to the terms of a Master Intergovernmental Cooperative Purchasing Agreement, a form of which is attached hereto on Attachment A, or as otherwise agreed to. Attachment A contains additional information about OMNIA Partners and the cooperative purchasing program.*

Notice of the solicitation was sent to potential offerors, as well as advertised in the following:

- Cobb County, GA's website
- OMNIA Partners website
- USA Today, nationwide
- Arizona Business Gazette, AZ
- San Bernardino Sun, CA
- Honolulu Star-Advertiser, HI
- The Advocate – New Orleans, LA
- New Jersey Herald, NJ

- Times Union, NY
- Daily Journal of Commerce, OR
- The State, SC
- Houston Community Newspapers, Cy Creek Mirror, TX
- Deseret News, UT
- Richmond Times, VA
- Seattle Daily Journal of Commerce, WA
- Helena Independent Record, MT
- Kennebec ME Journal

Socio-economic Outreach: To encourage participation of small businesses, minority owned businesses and women owned businesses, Historically Underutilized Businesses were notified of the Request for Proposal.

On March 10, 2022 proposals were received from the following offerors:

- Energreen America
- Exmark Manufacturing Company, Inc.
- Moridge Manufacturing, Inc.
- Textron Specialized Vehicles

There was an additional proposal submitted by an offeror that was deemed non-responsive.

The proposals were evaluated by an evaluation committee. Using the evaluation criteria established in the RFP, the committee elected to enter into negotiations with Exmark Manufacturing Company, Inc. and proceeding with contract award upon successful completion of negotiations.

Geographic Preferences: No geographic preferences were included in the evaluation of the responses.

Cobb County, GA, OMNIA Partners and Exmark Manufacturing Company, Inc. successfully negotiated a contract, and Cobb County, GA executed the agreement with a contract effective date of May 15, 2022.

Contract includes: Full line of Exmark products for mowing and turf care. Line includes walk-behinds, zero-turn riders, stand-on mowers, aerators, stand-on spreader/sprayers, rotary broom, slice seeder, as well as select accessories. Some equipment features include rear discharge, electronic fuel injection (EFI), RED On-Board Intelligence, and Oil Guard Systems. Distributors and dealers also offer the following services: product set-up and basic operational training, installation of any Exmark accessories purchased with a machine, product safety training, preventative maintenance training, product demonstrations prior to purchase, Hydro Drive Life Extension Program for Lazer Z and Radius X-Services, OEM parts purchasing online or in-store.

Term:

Initial three-year agreement from May 15, 2022 through May 14, 2025 with the option to renew for two (2) additional 12-month periods through May 14, 2027.

Pricing/Discount: Price list attachment for current product list prices and proposed discount pricing available upon request. Exmark wholegoods including mowers and turf management equipment 27.5% off current list price. Accessories including UltraVac baggers, completing or drive kits, and turf management accessories to receive a discount of 15% off current list price.

Version August 19, 2020

**USFR Compliance Questionnaire – RFP #22-6640**  
**Tractors, Mowers, and Other Equipment, Parts, and Services**

	<u>YES/NO</u>	<u>COMMENTS</u>
1. Based upon review of this contract for the procurement of construction, materials, and/or services that exceeded \$100,000, did the cooperative follow the School District Procurement Rules (R7-2-1001 et seq)?	YES	
a. For this contracts awarded through competitive sealed bidding or competitive sealed proposals, did the cooperative:		
1) Give adequate notice of the invitation for bid (IFB) or request for proposal (RFP)? R7-2-1022 or R7-2-1042(C)	YES	Ads & Affidavits
2) Compile and maintain a list of persons who requested to be added to a list of prospective bidders, if any? R7-2-1023	YES	Notification List
3) Issue the IFB or RFP at least 14 days before the due date and time set for bid or proposals, as applicable, unless a shorter time was determined necessary? R7-2-1024(A) or R7-2-1042(B)	YES	RFP Document
4) Include all required information in the IFB or RFP? (Note: If the answer is “No,” the “Comments” should specifically indicate which requirements were not complied with.) R7-2-1024(B) or R7-2-1042(A)	YES	Time stamped responses
5) Stamp sealed bids or proposals with the time and date upon receipt and store bids or proposals unopened until the due date and time set for opening? R7-2-1029 or R7-2-1045	YES	
6) If a multiple award was made for the IFB or RFP:		
i. Did the cooperative establish and follow procedures for the use of multiple award contracts? R7-2-1031(D) and R7-2-1050(C)	YES	
ii. Did the cooperative include in the solicitation(s) notification that multiple contracts may be awarded, the cooperative’s basis for determining whether to award multiple contracts, and the criteria for selecting vendors for the multiple contracts? R7-2-1031(C) and R7-2-1050(B)	YES	RFP Document
iii. Determine, with the specific reason(s) in writing, that a single award was not advantageous to the cooperative’s members and retain documentation that supported the basis for a multiple award? R7-2-1031(D)	YES	
iv. Limit contract awards to the least number of suppliers necessary to meet the requirements of the members? R7-2-1031(D) and R7-2-1050(C)	YES	

	YES/NO	COMMENTS
7) For contracts where only one responsive bid or proposal was received, determine that the price submitted was fair and reasonable, and that either other prospective offerors had reasonable opportunity to respond or there was not adequate time for resolicitation, and retain documentation that supported the basis for the determination? R7-2-1032 or R7-2-1046(A)(1)	NA	
b. For this contract awarded through competitive sealed bidding, did the cooperative award the contracts to the lowest responsible and responsive bidder whose bid conformed, in <b>all</b> material respects, to the requirements and evaluation criteria set forth in the IFB? (Note: If the answer is "No," the "Comments" should specifically indicate which requirements were not complied with.) R7-2-1031	NA	
c. For this contract awarded through competitive sealed proposals, did the cooperative award the contract to the offeror whose proposal was determined, with the specific reason(s) in writing, to be most advantageous to the cooperative's members based on the factors set forth in the RFP and retain documentation that supported the determination? R7-2-1050	YES	
2. Did the cooperative have signed conflict-of-interest disclosures filed for any employee or nonemployee evaluation committee members? R7-2-1008 and R7-2-1015	YES	
3. If the cooperative used a qualified select bidders list to procure construction services, did the cooperative comply with requirements of R7-2-1101?	NA	
4. If the cooperative used construction-manager-at-risk, design-build, or job-order-contracting to procure construction services, did the cooperative comply with the requirements of R7-2-1100 through R7-2-1115?	NA	
5. If the cooperative procured goods and services using reverse auctions or electronic bidding, did the cooperative comply with the requirements of R7-2-1018, R7-2-1021, or R7-2-1041?	NA	
6. For purchases made through the Simplified School Construction Procurement Program, did the cooperative follow the requirements of R7-2-1033? (Note: If the answer is "No," the "Comments" should specifically indicate which requirements were not complied with.)	NA	
7. If the cooperative used multi-term contracts for any of the contracts tested in question 1:		
a. Were the terms and conditions of renewal or extension, if any, included in the IFB or RFP? A.R.S. §15-213(K) and R7-2-1093	YES	
b. For materials or services and contracts for job-order-contracting construction services that were entered into for more than 5 years, did the cooperative determine in writing, before the procurement solicitation was issued, that a contract of longer duration would be advantageous to its members? A.R.S. §15-213(K) and R7-2-1093	NA	
8. Did the cooperative prevent additional purchases by new members that would materially change the volume of goods or services estimated in the original solicitation? R7-2-1011	NO	

	<u>YES/NO</u>	<u>COMMENTS</u>
9. Did the cooperative maintain current cooperative purchasing agreements with participating school districts? R7-2-1191 through R7-2-1195	YES	
<b>For questions 10 and 11: If the cooperative had any emergency or sole source procurements, the audit firm must test <u>all</u> such procurements.</b>		
10. Based upon review of any emergency procurements, was the basis for each emergency procurement reasonable; did the cooperative maintain a written statement for each emergency procurement documenting the basis for the emergency, the selection of the particular contractor, and why the price paid was reasonable; and was such statement signed by the individual authorized to initiate emergency procurements? R7-2-1055 and R7-2-1056	NA	
11. Based upon review of any sole source procurements, was the basis for the sole source procurement reasonable, and did the cooperative retain its written determination that there was only one source for the required materials, service, or construction items? R7-2-1053	NA	

# **MONSON-SULTANA JOINT UNION ELEMENTARY SCHOOL DISTRICT**

## **Board Meeting Agenda Item Summary**

**December 12, 2023**

**AGENDA SECTION:** **CONSENT**

**AGENDA ITEM:** **9.11 PROPOSED CONFERENCES FOR CABINET MEMBERS**

**ATTACHMENTS:** **NONE**

### **DISCUSSION:**

Superintendent requests Board approval for cabinet team members to attend the following conferences:

- ACSA Superintendent Symposium, January 24-26, 2023, Indian Wells, CA - Roberto Vaca
- Small Schools Conference, June 26-28, 2024, Pismo CA - Roberto Vaca
- School Services of California - January 17, 2024, Sacramento, CA - Benita Cortez
- California Association of School Business Official Annual Conference - April 7 - 10, 2024, Palm Springs, CA - Benita Cortez

**RECOMMENDATION:** **The Superintendent recommends that the Board approve attendance to the proposed conferences**

**PROPOSED ACTION:** **APPROVE**

**MONSON-SULTANA JOINT UNION ELEMENTARY SCHOOL DISTRICT**  
**Board Meeting Agenda Item Summary**  
**December 12, 2023**

**AGENDA SECTION:** **CONSENT**

**AGENDA ITEM:** **10.0 AUTHORIZATION OF VENDOR PAYMENTS REPORTS  
DATED OCTOBER 27, 2023 THROUGH DECEMBER 1, 2023**

**ATTACHMENTS:** **ACCOUNTS PAYABLE FINAL REPORTS**

**DISCUSSION:**

The attached Accounts Payable Final Reports dated October 27 , 2023 through December 1, 2023 are for expenditures after October 16, 2023 and before December 1, 2023.

**RECOMMENDATION:** The Superintendent recommends that the Board  
**APPROVE** the Accounts Payable Final Reports.

**PROPOSED ACTION:** **APPROVE**



29	Monson-Sultana Jt. Union Elem. School District				Total Payments Report				Report Date:		12/06/2023		
				Detailed Subtotalled by Vendor						1:41:13 PM			
				DatePaid between 10/16/2023 and 12/01/2023									
2	A T & T BUSINESS SVC.	00	PV	240440	10/27/2023	0000206483	0	62219983	O	010-00000-0-00000-27000-59000-0-0000		\$201.63	
	A T & T BUSINESS SVC.	00	PV	240543	11/22/2023	0000207952	0	62226734	O	010-00000-0-00000-27000-59000-0-0000		\$226.94	
										Total Payment Amount:		\$428.57 *	
10	ACSA	00	PV	240466	10/27/2023	INV27601	0	62219984	R	010-00000-0-00000-71100-53000-0-0000		Membership - District Fee \$1,000.00	
										Total Payment Amount:		\$1,000.00 *	
1283	ADLARD, AUDRIE	00	PV	240491	11/03/2023	REIMBURS	0	62222101	R	010-11000-0-11100-10000-43000-2-0000		Reim - Eco System Supplies/Kahoot/Donuts-Math \$130.22	
										Total Payment Amount:		\$130.22 *	
311	ADT COMMERCIAL	00	PV	240447	10/27/2023	2703353	0	62219985	R	010-00000-0-00000-81000-55000-0-0000		\$238.22	
	ADT COMMERCIAL	00	PV	240554	11/22/2023	2703353	0	62226735	O	010-00000-0-00000-81000-55000-0-0000		\$241.45	
										Total Payment Amount:		\$479.71 *	
122	AERIES SOFTWARE	00	PV	240561	11/22/2023	CONF-2383	0	62226736	O	010-40350-0-11100-10000-52000-5-0117		Virtual Workshop - Arreguin \$199.00	
										Total Payment Amount:		\$199.00 *	
1163	AMERICAN MOBILE WASH SERVICES	06	PV	240456	10/24/2023	10932	0	62218740	R	130-53100-0-00000-37000-58000-0-0000		Replacement Check (7/14/2023) \$660.00	
										Total Payment Amount:		\$660.00 *	
1339	AM-TECH INSPECTION SERVICES LL	06	PV	240468	10/27/2023	1973	0	62219986	R	010-32130-0-00000-85000-62900-0-0303		Inspection October 2023 - Gym \$8,800.00	
										Total Payment Amount:		\$8,800.00 *	
1390	BASS MEKANICS CAR AUDIO	06	PV	240465	10/27/2023	MS-0005	0	62219987	O	010-00000-0-11306-42000-43000-0-0000		Soccer Jersey Uniforms \$648.00	
										Total Payment Amount:		\$648.00 *	
498	C.A.S.H.	00	PV	240618	12/01/2023	300002725	0	62228535	O	010-00000-0-00000-71100-53000-0-0000		Membership - District Fee \$177.02	
										Total Payment Amount:		\$177.02 *	
499	CALIFORNIA BUSINESS MACHINES	00	PV	240522	11/09/2023	335594	0	62224366	R	010-11000-0-11100-10000-56000-0-0000		\$26.95	
										Total Payment Amount:		\$926.95 *	
58	CALIFORNIA SCHOOL BOARDS ASSN.	00	PV	240537	11/09/2023	INV-67248-	0	62224367	R	010-00000-0-00000-71100-58000-0-0000		CSBA/ELA Membership 23/24 \$6,759.00	
	CALIFORNIA SCHOOL BOARDS ASSN.	00	PV	240538	11/09/2023	INV-66264-	0	62224367	R	010-00000-0-00000-71100-58000-0-0000		GAMUT Policy 23/24 \$3,910.00	
										Total Payment Amount:		\$10,669.00 *	
65	CDW GOVERNMENT INC	00	PV	240453	10/27/2023	MK08437	0	62219988	R	010-58144-0-11100-24200-44000-1-2103		Fortnite Switch \$3,622.92	
	CDW GOVERNMENT INC	00	PV	240454	10/27/2023	MK12110	0	62219988	R	010-58144-0-11100-24200-44000-1-2103		Fortnite FPOE \$1,203.33	
	CDW GOVERNMENT INC	00	PV	240526	11/09/2023	MV59844	0	62224368	R	010-11000-0-11100-24200-43000-1-0000		Toner/Drum \$1,355.14	
										Total Payment Amount:		\$6,181.41 *	
800	CENTRAL VALLEY CULLIGAN	00	PV	240501	11/03/2023	197903	0	62222102	R	130-53100-0-00000-37000-56000-0-0000		\$136.00	
	CENTRAL VALLEY CULLIGAN	00	PV	240502	11/03/2023	197842	0	62222102	R	010-00000-0-00000-72000-56000-0-0000		\$97.20	
										Total Payment Amount:		\$233.20 *	
76	CLASSIC CHARTERS	00	PV	240460	10/27/2023	167488	0	62219989	R	010-07200-0-11100-10000-58000-2-0118		Field Trip - 2nd Grade \$2,024.00	
										Total Payment Amount:		\$2,024.00 *	
1396	CORTES, MONICA	06	PV	240572	11/22/2023	SERVICES	0	62226737	O	010-11000-0-11330-10000-58000-0-0000		X-mas Production Assistant \$180.00	
										Total Payment Amount:		\$180.00 *	
505	CUTLER OROSI UNIFIED SCH DIST	00	PV	240542	11/22/2023	RENTAL - 2	0	62226738	O	010-00000-0-11306-42000-56000-0-0000		Gym Rental - February 24th \$820.00	
										Total Payment Amount:		\$820.00 *	
1066	CVIN LLC	06	PV	240550	11/22/2023	49125	0	62226739	O	010-00000-0-00000-77000-59000-1-0000		\$150.00	
										Total Payment Amount:		\$150.00 *	
110	DINUBA GLASS CO.	06	PV	240469	10/27/2023	30988	0	62219990	R	010-07230-0-00000-36000-56000-0-0000		Bus Window repair \$175.00	
										Total Payment Amount:		\$175.00 *	
111	DINUBA LUMBER CO.	00	PV	240472	10/27/2023	673153	0	62219991	R	010-00000-0-00000-81000-43000-0-0000		Rope/White Field Marker \$162.50	
	DINUBA LUMBER CO.	00	PV	240523	11/09/2023	677101	0	62224369	R	010-00000-0-00000-81000-43000-0-0000		Plumbers Putty/Concrete \$282.50	
	DINUBA LUMBER CO.	00	PV	240540	11/22/2023	682834	0	62226740	O	010-81500-0-00000-81101-43000-0-0000		Paint/Supplies \$174.74	

29	Monson-Sultana Jt. Union Elem. School District				Total Payments Report				Report Date:		12/06/2023				
Detailed Subtotalled by Vendor										1:41:13 PM					
DatePaid between 10/16/2023 and 12/01/2023															
Total Payment Amount:												\$656.88	*		
971	DOMINGCIL, JOHN				06	PV	240571	11/22/2023	SERVICES	0	62226741	O	010-11000-0-11330-10000-58000-0-0000	Percussionist Recording	\$300.00
Total Payment Amount:												\$300.00	*		
1214	EAGLESHIELD PEST CONTROL, INC				06	PV	240449	10/27/2023	95731	0	62219992	R	010-00000-0-00000-81000-55000-0-0000		\$375.00
	EAGLESHIELD PEST CONTROL, INC				06	PV	240565	11/22/2023	99969	0	62226742	O	010-00000-0-00000-81000-55000-0-0000		\$375.00
Total Payment Amount:												\$750.00	*		
1389	ESGI, LLC				00	PV	240455	10/27/2023	ESGI47236	0	62219993	R	010-07200-0-11100-10000-58000-2-0102	12 Month Licenses Grades 1-2	\$936.00
Total Payment Amount:												\$936.00	*		
1158	EWING IRRIGATION PRODUCTS, INC				00	PV	240494	11/03/2023	20912894	0	62222103	R	010-00000-0-00000-81000-43000-0-0000	Hinte Pop Ups/Full Nozzle/Quarter Nozzle	\$207.41
Total Payment Amount:												\$207.41	*		
1168	FUEL				00	PV	240500	11/03/2023	1186	0	62222104	R	010-60100-0-11100-10000-43000-4-0304	Student T-shirts	\$967.57
	FUEL				00	PV	240539	11/22/2023	1191	0	62226743	R	010-60100-0-11100-10000-51000-4-0304	ASES - Ocotber 2023	\$19,539.13
	FUEL				00	PV	240545	11/22/2023	1188	0	62226743	R	010-26000-0-11100-10000-51000-2-0111	ELOP - September 2023	\$19,749.56
	FUEL				00	PV	240546	11/22/2023	1187	0	62226743	R	010-60100-0-11100-10000-51000-4-0304	ASES - September 2023	\$12,100.80
	FUEL				00	PV	240608	12/01/2023	1192	0	62228536	O	010-26000-0-11100-10000-51000-2-0111	ELOP - October 2023	\$25,447.63
Total Payment Amount:												\$77,804.69	*		
135	FEDEX				00	PV	240611	12/01/2023	8-320-20963	0	62228537	O	010-00000-0-00000-27000-59000-0-0000	Overnight mail	\$33.14
	FEDEX				00	PV	240612	12/01/2023	8-327-37767	0	62228537	O	010-00000-0-00000-27000-59000-0-0000	Overnight mail	\$27.51
Total Payment Amount:												\$60.65	*		
1151	FIRST-CITIZENS BANK & TRUST CO				00	PV	240549	11/22/2023	43551927	0	62226744	R	010-11000-0-00000-91000-74390-0-0000		\$38.68
	FIRST-CITIZENS BANK & TRUST CO				00	PV	240549	11/22/2023	43551927	0	62226744	R	010-11000-0-00000-91000-74380-0-0000		\$38.00
Total Payment Amount:												\$76.68	*		
519	FRUIT GROWERS SUPPLY CO.				00	PV	240566	11/22/2023	92423300	0	62226745	O	010-00000-0-00000-81000-43000-0-0000	Chain	\$24.29
Total Payment Amount:												\$24.29	*		
988	GOLD STAR FOODS				00	PV	240481	10/27/2023	6640808	0	62219994	R	130-53100-0-00000-37000-47000-0-0000		\$39.68
	GOLD STAR FOODS				00	PV	240512	11/03/2023	6682638	0	62222105	R	130-53100-0-00000-37000-47000-0-0000		\$64.48
	GOLD STAR FOODS				00	PV	240558	11/22/2023	6609390	0	62226746	O	130-53100-0-00000-37000-47000-0-0000		\$79.36
Total Payment Amount:												\$183.52	*		
1026	J & E RESTAURANT SUPPLIES, INC				00	PV	240478	10/27/2023	93347	0	62219995	R	130-53100-0-00000-37000-44000-0-0000	Ice Machine Motor Part	\$4,334.58
Total Payment Amount:												\$4,334.58	*		
185	J S COMMUNICATIONS				00	PV	240490	10/27/2023	23-2336	0	62219996	R	010-07200-0-00000-83000-43000-0-0301	Motorola Radios (12)	\$3,801.42
	J S COMMUNICATIONS				00	PV	240515	11/09/2023	67105	0	62224370	R	010-07200-0-11100-10000-58000-0-0301	Technicial Services - Field Removal	\$800.50
Total Payment Amount:												\$4,601.98	*		
196	JORGENSEN & COMPANY				00	PV	240448	10/27/2023	6089819	0	62219997	R	010-00000-0-00000-81000-55000-0-0000		\$295.30
Total Payment Amount:												\$295.30	*		
1179	JUAN T REYES CONSULTING				06	PV	240493	11/03/2023	0004	0	62222106	R	010-00000-0-11100-31100-51000-2-2000	November Services	\$9,090.00
	JUAN T REYES CONSULTING				06	PV	240615	12/01/2023	0005	0	62228538	O	010-00000-0-11100-31100-51000-2-2000	December Services	\$9,090.00
Total Payment Amount:												\$18,180.00	*		
1043	KIMBALL MIDWEST				00	PV	240467	10/27/2023	101542088	0	62219998	R	010-81500-0-00000-81101-43000-0-0000	Stripper	\$34.00
	KIMBALL MIDWEST				00	PV	240524	11/09/2023	101594849	0	62224371	R	010-00000-0-00000-81000-43000-0-0000	Stripper	\$68.00
Total Payment Amount:												\$102.09	*		
691	LARRALDE, MICHELLE				00	PV	240463	10/27/2023	REIMBURS	0	62219999	R	010-11000-0-11100-10000-43000-2-0000	TPT Purchase	\$20.20
	LARRALDE, MICHELLE				00	PV	240568	11/22/2023	REIMBURS	0	62226747	R	010-30100-0-11100-10000-43000-2-0000	Drill Worksheets	\$33.80
Total Payment Amount:												\$54.05	*		
228	LOZANO SMITH				09	PV	240441	10/27/2023	2200502	0	62220000	R	010-00000-0-00000-71100-58000-0-0000	Facilities & Busienss - September 2023	\$4,331.20
	LOZANO SMITH				09	PV	240442	10/27/2023	2200503	0	62220000	R	010-00000-0-00000-71100-58000-0-0000	Board Governance - September 2023	\$86.60

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275	OFFICE DEPOT	00	PV	240499	11/03/2023	3383673340	0	62222110	R	010-11000-0-11100-10000-43000-2-0000	Marker Dry/Legal Flip/Markers	\$126.36		
	OFFICE DEPOT	00	PV	240499	11/03/2023	3383673340	0	62222110	R	010-00000-0-00000-27000-43000-0-0000	Markers/Refill Calendar	\$41.28		
Total Payment Amount:											\$167.64	*		
1379	P & R PAPER SUPPLY COMPANY	00	PV	240479	10/27/2023	14694312	0	62220004	R	130-53100-0-00000-37000-43000-0-0000		\$569.52		
	P & R PAPER SUPPLY COMPANY	00	PV	240480	10/27/2023	14835256	0	62220004	R	130-53100-0-00000-37000-43000-0-0000		\$414.69		
	P & R PAPER SUPPLY COMPANY	00	PV	240573	11/22/2023	14955332-00	0	62226753	R	130-53100-0-00000-37000-43000-0-0000		\$423.16		
	P & R PAPER SUPPLY COMPANY	00	PV	240607	12/01/2023	15086613	0	62228542	O	130-53100-0-00000-37000-43000-0-0000		\$423.16		
Total Payment Amount:											\$1,830.53	*		
1286	P & R PAPER SUPPLY COMPANY INC	00	PV	240511	11/03/2023	14934158	0	62222111	R	130-53100-0-00000-37000-43000-0-0000		\$423.16		
Total Payment Amount:											\$423.16	*		
283	P G & E	00	PV	240492	11/03/2023	8739876480	0	62222112	R	010-00000-0-00000-81000-55000-0-0000		\$53.36		
	P G & E	00	PV	240518	11/09/2023	7543437351	0	62224374	R	010-00000-0-00000-81000-55000-0-0000		\$6,137.59		
Total Payment Amount:											\$6,190.95	*		
1312	PAULS, ED	00	PV	240570	11/22/2023	REWARDS	0	62226754	O	010-11000-0-11330-10000-43000-0-0000	Wooden Music Rewards	\$76.00		
Total Payment Amount:											\$76.00	*		
292	PAULS, MARY	00	PV	240610	12/01/2023	REIMBURS	0	62228543	O	010-11000-0-11330-10000-43000-0-0000	Music X-mas Production Supplies	\$408.66		
Total Payment Amount:											\$408.66	*		
1316	PBK	00	PV	240516	11/09/2023	1828015	0	62224375	R	350-77120-0-00000-85000-62100-0-1000	Admin/Construction Costs	\$649.74		
Total Payment Amount:											\$649.74	*		
293	PENAS DISPOSAL INC	00	PV	240517	11/09/2023	775218	0	62224376	R	010-00000-0-00000-81000-55000-0-0000		\$590.75		
Total Payment Amount:											\$1,120.9	*		
822	PITNEY BOWES	00	PV	240519	11/09/2023	0015611321	0	62224377	R	010-00000-0-00000-27000-43000-0-0000	Red Ink	\$58.12		
	PITNEY BOWES	00	PV	240555	11/22/2023	1024168357	0	62226755	O	010-00000-0-00000-27000-43000-0-0000	Red Ink	\$58.12		
	PITNEY BOWES	00	PV	240619	12/01/2023	3106403136	0	62228544	O	010-00000-0-00000-27000-59000-0-0000		\$192.62		
Total Payment Amount:											\$308.86	*		
310	PRODUCERS	00	PV	240473	10/27/2023	58424700	0	62220005	R	130-53100-0-00000-37000-47000-0-0000		\$902.65		
	PRODUCERS	00	PV	240474	10/27/2023	58434785	0	62220005	R	130-53100-0-00000-37000-47000-0-0000		\$593.31		
	PRODUCERS	00	PV	240475	10/27/2023	58444477	0	62220005	R	130-53100-0-00000-37000-47000-0-0000		\$839.90		
	PRODUCERS	00	PV	240476	10/27/2023	58454414	0	62220005	R	130-53100-0-00000-37000-47000-0-0000		\$819.84		
	PRODUCERS	00	PV	240513	11/03/2023	58464436	0	62222113	R	130-53100-0-00000-37000-47000-0-0000		\$903.31		
	PRODUCERS	00	PV	240582	12/01/2023	58469055	0	62228545	O	130-53100-0-00000-37000-47000-0-0000		\$150.31		
	PRODUCERS	00	PV	240583	12/01/2023	58474188	0	62228545	O	130-53100-0-00000-37000-47000-0-0000		\$719.91		
	PRODUCERS	00	PV	240585	12/01/2023	58478819	0	62228545	O	130-53100-0-00000-37000-47000-0-0000		\$109.62		
	PRODUCERS	00	PV	240586	12/01/2023	58484067	0	62228545	O	130-53100-0-00000-37000-47000-0-0000		\$840.21		
	PRODUCERS	00	PV	240584	12/01/2023	3492331174	0	62228545	O	130-53100-0-00000-37000-47000-0-0000		\$16.00		
	PRODUCERS	00	PV	240587	12/01/2023	58499866	0	62228545	O	130-53100-0-00000-37000-47000-0-0000		\$870.31		
Total Payment Amount:											\$6,765.63	*		
1078	RON PAUL DISTRIBUTING	00	PV	240477	10/27/2023	242930	0	62220006	R	130-53100-0-00000-37000-47000-0-0000		\$323.00		
	RON PAUL DISTRIBUTING	00	PV	240581	12/01/2023	242954	0	62228546	O	130-53100-0-00000-37000-47000-0-0000		\$517.00		
Total Payment Amount:											\$840.00	*		
1007	SCHOOL FACILITY CONSULTANTS	00	PV	240462	10/27/2023	0020423	0	62220007	R	010-00000-0-00000-71100-58000-0-0000	Services - September 2023	\$147.50		
	SCHOOL FACILITY CONSULTANTS	00	PV	240589	12/01/2023	0020568	0	62228547	O	010-00000-0-00000-72000-58000-0-0000	Services - October 2023	\$243.70		
Total Payment Amount:											\$391.25	*		
1079	SILVAS OIL COMPANY, INC	00	PV	240445	10/27/2023	620910	0	62220008	R	010-07230-0-00000-36000-43000-0-0000		\$1,985.80		
	SILVAS OIL COMPANY, INC	00	PV	240446	10/27/2023	620909	0	62220008	R	010-07230-0-00000-36000-43000-0-0000		\$674.30		
		00	PV	240447	10/27/2023	620917	0	62220008	R	010-07230-0-00000-36000-43000-0-0000		\$588.30		



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	SILVAS OIL COMPANY, INC	00	PV	240553	11/22/2023	621201	0	62226756	O	010-07230-0-00000-36000-43000-0-0000				\$978.91	
	SILVAS OIL COMPANY, INC	00	PV	240590	12/01/2023	621342	0	62228548	O	010-07230-0-00000-36000-43000-0-0000				\$1,029.87	
Total Payment Amount:														\$5,257.25	*
359	SISC	00	PV	240528	11/09/2023	NOV INS	0	62224378	R	010-00000-0-00000-00000-95028-0-0000	Nov Ins			\$5,671.20	
	SISC	00	PV	240528	11/09/2023	NOV INS	0	62224378	R	010-00000-0-00000-00000-95024-0-0000	Nov Ins			\$55,951.83	
Total Payment Amount:														\$61,623.03	*
1314	SOILS ENGINEERING, INC	00	PV	240525	11/09/2023	35799	0	62224379	O	010-32130-0-00000-85000-62100-0-0303	Field Work Observation - Gym			\$5,379.28	
Total Payment Amount:														\$5,379.28	*
366	SOUTHERN CALIFORNIA GAS CO	00	PV	240529	11/09/2023	132 716 104	0	62224380	R	010-00000-0-00000-81000-55000-0-0000				\$350.61	
	SOUTHERN CALIFORNIA GAS CO	00	PV	240530	11/09/2023	128 516 100	0	62224380	R	010-00000-0-00000-81000-55000-0-0000				\$360.43	
Total Payment Amount:														\$711.04	*
850	SOUTHWEST SCHOOL & OFFICE SUPP	00	CM	240007	12/01/2023	6000193193	0	62228549	O	010-11000-0-11100-10000-43000-2-0000	Returned Pencil beginner			(\$61.42)	
	SOUTHWEST SCHOOL & OFFICE SUPP	00	PV	240601	12/01/2023	6000222775	0	62228549	O	010-07200-0-11100-10000-43000-5-0117	Chairs for Prof Dev room			\$4,679.37	
	SOUTHWEST SCHOOL & OFFICE SUPP	00	PV	240602	12/01/2023	6000222033	0	62228549	O	010-11000-0-11100-10000-43000-2-0000	Leaf Rings/Paper rolls/Pencils			\$2,515.13	
	SOUTHWEST SCHOOL & OFFICE SUPP	00	PV	240603	12/01/2023	6000223435	0	62228549	O	010-11000-0-11100-10000-43000-2-0000	Eletric Organizer			\$186.54	
	SOUTHWEST SCHOOL & OFFICE SUPP	00	PV	240599	12/01/2023	6000220922	0	62228549	O	010-11000-0-11100-10000-43000-2-0000	Omage Roll/Paper			\$336.40	
	SOUTHWEST SCHOOL & OFFICE SUPP	00	PV	240600	12/01/2023	600022034	0	62228549	O	010-11000-0-11100-10000-43000-2-0000	Construction Paper			\$112.76	
Total Payment Amount:														\$7,768.78	*
374	SULTANA COMMUNITY SERVICES	00	PV	240444	10/27/2023	02121043	0	62220009	R	010-00000-0-00000-81000-55000-0-0000				\$439.14	
	SULTANA COMMUNITY SERVICES	00	PV	240567	11/22/2023	02121043	0	62226757	O	010-00000-0-00000-81000-55000-0-0000				\$439.14	
	SULTANA COMMUNITY SERVICES	00	PV	240567	11/22/2023	02121043	0	62226757	O	010-00000-0-00000-72000-58000-0-0000				\$5.00	
Total Payment Amount:														\$8	*
624	SYSCO FOODSERVICES	00	PV	240483	10/27/2023	384778931	0	62220010	R	130-53200-0-00000-37000-47000-0-0000				\$715.60	
	SYSCO FOODSERVICES	00	PV	240484	10/27/2023	384787575	0	62220010	R	130-53100-0-00000-37000-47000-0-0000				\$2,203.10	
	SYSCO FOODSERVICES	00	PV	240485	10/27/2023	384787576	0	62220010	R	130-53200-0-00000-37000-47000-0-0000				\$430.77	
	SYSCO FOODSERVICES	00	PV	240482	10/27/2023	384778930	0	62220010	R	130-53100-0-00000-37000-47000-0-0000				\$1,930.92	
	SYSCO FOODSERVICES	00	PV	240486	10/27/2023	384795851	0	62220010	R	130-53100-0-00000-37000-47000-0-0000				\$2,425.40	
	SYSCO FOODSERVICES	00	PV	240487	10/27/2023	384795852	0	62220010	R	130-53200-0-00000-37000-47000-0-0000				\$939.80	
	SYSCO FOODSERVICES	00	PV	240488	10/27/2023	384804632	0	62220010	R	130-53100-0-00000-37000-47000-0-0000				\$2,512.00	
	SYSCO FOODSERVICES	00	PV	240489	10/27/2023	384804633	0	62220010	R	130-53200-0-00000-37000-47000-0-0000				\$1,071.50	
	SYSCO FOODSERVICES	00	PV	240509	11/03/2023	384813056	0	62222114	R	130-53200-0-00000-37000-47000-0-0000				\$663.00	
	SYSCO FOODSERVICES	00	PV	240510	11/03/2023	384813055	0	62222114	R	130-53100-0-00000-37000-47000-0-0000				\$1,086.20	
	SYSCO FOODSERVICES	00	PV	240508	11/03/2023	384813057	0	62222114	R	010-40350-0-11100-10000-43001-5-0117				\$300.79	
	SYSCO FOODSERVICES	00	PV	240576	12/01/2023	384846204	0	62228550	O	130-53100-0-00000-37000-47000-0-0000				\$2,321.90	
	SYSCO FOODSERVICES	00	PV	240579	12/01/2023	3844831872	0	62228550	O	130-53100-0-00000-37000-47000-0-0000				\$2,109.90	
	SYSCO FOODSERVICES	00	PV	240580	12/01/2023	384831873	0	62228550	O	130-53200-0-00000-37000-47000-0-0000				\$592.80	
	SYSCO FOODSERVICES	00	PV	240577	12/01/2023	384823663	0	62228550	O	130-53100-0-00000-37000-47000-0-0000				\$1,701.00	
	SYSCO FOODSERVICES	00	PV	240578	12/01/2023	384823664	0	62228550	O	130-53200-0-00000-37000-47000-0-0000				\$909.80	
	SYSCO FOODSERVICES	00	CM	240008	12/01/2023	384848310	0	62228550	O	130-53100-0-00000-37000-47000-0-0000				(\$30.60)	
	SYSCO FOODSERVICES	00	PV	240575	12/01/2023	384846205	0	62228550	O	130-53200-0-00000-37000-47000-0-0000				\$661.60	
Total Payment Amount:														\$22,545.80	*
1392	TECHTRONICS	00	PV	240496	11/03/2023	10-543	0	62222115	R	010-03212-0-00000-36000-58000-0-2102	Camera for Bus #12			\$4,771.2	
	TECHTRONICS	00	PV	240497	11/03/2023	10-544	0	62222115	R	010-03212-0-00000-36000-58000-0-2102	Camera for Bus #13			\$4,771.2	
Total Payment Amount:														\$9,542.50	*
1249	THE HOME DEPOT PRO	00	PV	240520	11/09/2023	772060034	0	62224381	R	010-00000-0-00000-81000-43000-0-0000	Bleach			\$186.00	
	THE HOME DEPOT PRO	00	PV	240533	11/09/2023	773428214	0	62224381	R	010-07230-0-00000-36000-43000-0-0000	Car wash			\$67.30	

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	THE HOME DEPOT PRO	00	PV	240534	11/09/2023	773485537	0	62224381	R	010-00000-0-00000-81000-43000-0-0000	Custodial Supplies		\$2,143.21	
	THE HOME DEPOT PRO	00	PV	240535	11/09/2023	773677653	0	62224381	R	010-00000-0-00000-81000-43000-0-0000	Flag Tape/Gallon Bags		\$117.64	
	THE HOME DEPOT PRO	00	PV	240588	12/01/2023	775597396	0	62228551	O	010-00000-0-00000-81000-43000-0-0000	Flag tape		\$31.48	
											Total Payment Amount:		\$2,545.71	*
1332	TLS CHOICE LLC	06	PV	240552	11/22/2023	16	0	62226758	O	350-77120-0-00000-85000-62740-0-1000	App # 16 New Wing		\$85,245.7	
	TLS CHOICE LLC	06	PV	240551	11/22/2023	12	0	62226758	O	010-32130-0-00000-85000-62000-0-0303	App #12 - Gym		\$394,686.37	
	TLS CHOICE LLC	06	PV	240551	11/22/2023	12	0	62226758	O	010-07200-0-00000-85000-62000-0-0303	App #12 - Gym		\$114,814.10	
											Total Payment Amount:		\$594,746.22	*
611	TULARE COUNTY OFFICE OF EDUCAT	00	PV	240495	11/03/2023	240745	0	62222116	R	010-26000-0-11100-10000-58000-2-0111	Aladdin Kids Production		\$4,121.00	
	TULARE COUNTY OFFICE OF EDUCAT	00	PV	240536	11/09/2023	240655	0	62224382	R	010-30100-0-11100-10000-52000-5-0000	Readership Community of Practice/Ignite Reading		\$5,000.00	
	TULARE COUNTY OFFICE OF EDUCAT	00	PV	240556	11/22/2023	240894	0	62226759	O	010-42030-0-11100-10000-52000-3-0202	ELD Strategies to Support ELPAC		\$450.00	
	TULARE COUNTY OFFICE OF EDUCAT	00	PV	240557	11/22/2023	240893	0	62226759	O	010-42030-0-11100-10000-52000-3-0202	Using ELD Strategies		\$2,250.00	
	TULARE COUNTY OFFICE OF EDUCAT	00	PV	240613	12/01/2023	241114	0	62228552	O	010-00000-0-00000-31400-58000-0-0000	Nursing Services - Qtr 1		\$2,328.00	
	TULARE COUNTY OFFICE OF EDUCAT	00	PV	240614	12/01/2023	240725	0	62228552	O	010-00000-0-00000-73000-52000-0-0000	Workshop - Cortez		\$125.00	
											Total Payment Amount:		\$14,274.00	*
1360	TULARE COUNTY SHERIFF'S OFFICE	00	PV	240464	10/27/2023	AGREEMENT	0	62220011	R	010-07200-0-11100-83000-58000-0-0301	Services August to September 2023		\$6,168.95	
											Total Payment Amount:		\$6,168.95	*
903	U.S. BANCORP SERVICE CENTER	00	PV	240514	11/03/2023	W CORCOR	0	62222117	R	130-53100-0-00000-37000-43000-0-0000	Dawn Soap		\$115.56	
	U.S. BANCORP SERVICE CENTER	00	PV	240514	11/03/2023	W CORCOR	0	62222117	R	130-53100-0-00000-37000-43000-0-0000	Clorox Bleach		\$38.10	
	U.S. BANCORP SERVICE CENTER	00	PV	240514	11/03/2023	W CORCOR	0	62222117	R	130-53100-0-00000-37000-43000-0-0000	Utensils - Knives/Spoons		\$92.02	
	U.S. BANCORP SERVICE CENTER	00	PV	240514	11/03/2023	W CORCOR	0	62222117	R	130-53100-0-00000-37000-47000-0-0000	Groceries		\$5.72	
	U.S. BANCORP SERVICE CENTER	00	PV	240514	11/03/2023	W CORCOR	0	62222117	R	130-53100-0-00000-37000-47000-0-0000	Groceries		\$1.87	
	U.S. BANCORP SERVICE CENTER	00	PV	240498	11/03/2023	CORTEZ	0	62222117	R	010-00000-0-00000-72000-58000-0-0000	Service Charge		\$9.33	
	U.S. BANCORP SERVICE CENTER	00	PV	240507	11/03/2023	CORTEZ	0	62222117	R	010-00000-0-00000-71100-43001-0-0000	Dinner - Board Meeting 10/3/2023		\$44.18	
	U.S. BANCORP SERVICE CENTER	00	PV	240507	11/03/2023	CORTEZ	0	62222117	R	010-63000-0-11100-10000-42000-2-0000	Reading Recovery Grant Books		\$907.83	
	U.S. BANCORP SERVICE CENTER	00	PV	240527	11/09/2023	B CORCOR	0	62224383	R	010-81500-0-00000-81101-43000-0-0000	4 Big Red Portable 3 Drawer Tool Box		\$254.64	
	U.S. BANCORP SERVICE CENTER	00	PV	240527	11/09/2023	B CORCOR	0	62224383	R	010-81500-0-00000-81101-44000-0-0000	Hydraulic Furniture Crate Mover		\$915.86	
	U.S. BANCORP SERVICE CENTER	00	PV	240527	11/09/2023	B CORCOR	0	62224383	R	010-81500-0-00000-81101-43000-0-0000	Poly Tarps (4)		\$99.78	
	U.S. BANCORP SERVICE CENTER	00	PV	240574	11/22/2023	VALDEZ	0	62226760	O	010-30100-0-11100-10000-43000-2-0000	Pouches/Light reading Clips/Pencil Sharpners		\$86.64	
	U.S. BANCORP SERVICE CENTER	00	PV	240574	11/22/2023	VALDEZ	0	62226760	O	010-07200-0-11100-10000-43000-2-0102	Reading Recovery Grant Books		\$2,000.00	
	U.S. BANCORP SERVICE CENTER	00	PV	240574	11/22/2023	VALDEZ	0	62226760	O	010-07200-0-11100-10000-43000-2-0110	3rd Bundle Word RUOS		\$159.91	
	U.S. BANCORP SERVICE CENTER	00	PV	240574	11/22/2023	VALDEZ	0	62226760	O	010-00000-0-00000-27000-43000-0-0000	Transparent Packaging Wrap		\$27.31	
	U.S. BANCORP SERVICE CENTER	00	PV	240569	11/22/2023	MONTEJAN	0	62226760	O	010-00000-0-00000-27000-43000-0-0000	Pillow Seat Cushion		\$21.50	
	U.S. BANCORP SERVICE CENTER	00	PV	240569	11/22/2023	MONTEJAN	0	62226760	O	010-11000-0-11100-10000-43000-2-0000	Arreguin - Office Supplies/Whistles/Folders		\$69.70	
	U.S. BANCORP SERVICE CENTER	00	PV	240569	11/22/2023	MONTEJAN	0	62226760	O	010-11000-0-11100-10000-43000-2-0000	P Gonzalez - Highlighters		\$35.60	
	U.S. BANCORP SERVICE CENTER	00	PV	240569	11/22/2023	MONTEJAN	0	62226760	O	010-00000-0-11100-31100-43000-2-4000	Arellano - Pastels Magnetic Rewards		\$178.20	
	U.S. BANCORP SERVICE CENTER	00	PV	240569	11/22/2023	MONTEJAN	0	62226760	O	010-07200-0-11100-24900-43000-2-0119	Arreguin - Post Its/Binders/Dividers/Tab Plastics		\$169.80	
	U.S. BANCORP SERVICE CENTER	00	PV	240569	11/22/2023	MONTEJAN	0	62226760	O	010-11000-0-11100-10000-43000-2-0000	P Gonzalez - Pocket Chart/Highlighters/Easel Pads		\$254.90	
	U.S. BANCORP SERVICE CENTER	00	PV	240569	11/22/2023	MONTEJAN	0	62226760	O	010-30100-0-11100-10000-43000-2-0102	OG Intervention Materials		\$113.10	
	U.S. BANCORP SERVICE CENTER	00	PV	240569	11/22/2023	MONTEJAN	0	62226760	O	010-30100-0-11100-10000-43000-2-0000	Expo Low Dry Erase Markers		\$296.90	
	U.S. BANCORP SERVICE CENTER	00	PV	240569	11/22/2023	MONTEJAN	0	62226760	O	010-81500-0-00000-81101-43000-0-0000	Truck Dolly Folding Cart		\$75.30	
	U.S. BANCORP SERVICE CENTER	00	PV	240574	11/22/2023	VALDEZ	0	62226760	O	010-42010-0-11100-10000-43000-2-0000	Dry Erase Markers		\$77.50	
	U.S. BANCORP SERVICE CENTER	00	PV	240574	11/22/2023	VALDEZ	0	62226760	O	010-42010-0-11100-10000-43000-2-0000	Flashcards/Pencils/Sight Words/Pens/Notebooks/Crates		\$1,243.70	
	U.S. BANCORP SERVICE CENTER	00	PV	240569	11/22/2023	MONTEJAN	0	62226760	O	010-11000-0-11100-10000-43000-2-0000	Arellano - Highlighters/Dry Erase/Markers		\$138.10	
	U.S. BANCORP SERVICE CENTER	00	PV	240569	11/22/2023	MONTEJAN	0	62226760	O	010-00000-0-11100-31100-43000-2-4000	Robledo - FidgetToys/Timers/Folders/Office Chair		\$304.00	
	U.S. BANCORP SERVICE CENTER	00	PV	240508	11/20/2023	MONTEJAN	0	62227852	O	010-11000-0-11100-10000-43000-2-0000	Melban - Sticker Labels/Glue Sticks/Pattern Blocks/Lacir		\$158.90	

29	Monson-Sultana Jt. Union Elem. School District				Total Payments Report				Report Date:		12/06/2023		
Detailed Subtotals by Vendor										1:41:13 PM			
DatePaid between 10/16/2023 and 12/01/2023													
	U.S. BANCORP SERVICE CENTER	00	PV	240598	11/29/2023	MONTEJEN	0	62227852	O	010-60530-0-11100-10000-43000-2-0105	TK Funds - Tools/Tissue paper/Post-it Easels/Cooten Ba	\$1,292.75	
	U.S. BANCORP SERVICE CENTER	00	PV	240598	11/29/2023	MONTEJEN	0	62227852	O	010-00000-0-00000-27000-43000-0-0000	Pest repeller/Electronic Plug	\$28.00	
	U.S. BANCORP SERVICE CENTER	00	PV	240598	11/29/2023	MONTEJEN	0	62227852	O	010-00000-0-00000-27000-43000-0-0000	Charger cables/Power Plugs	\$49.47	
	U.S. BANCORP SERVICE CENTER	00	PV	240598	11/29/2023	MONTEJEN	0	62227852	O	010-11000-0-11100-10000-43000-2-0000	Melban - Mesh Zipper Pouches/Pencils	\$25.84	
	U.S. BANCORP SERVICE CENTER	00	PV	240598	11/29/2023	MONTEJEN	0	62227852	O	010-11000-0-11100-10000-43000-2-0000	P Gonzalez - Pencils/Magnetic Clips/Dry Erase/Pencil	\$81.69	
	U.S. BANCORP SERVICE CENTER	00	PV	240591	11/29/2023	VALDEZ	0	62227852	O	010-07200-0-11100-10000-43000-3-0204	DELAC Meeting - Pizza	\$56.96	
	U.S. BANCORP SERVICE CENTER	00	PV	240591	11/29/2023	VALDEZ	0	62227852	O	010-07200-0-11100-10000-43000-2-0102	1st grade Jump Start Readers Sets	\$1,297.52	
	U.S. BANCORP SERVICE CENTER	00	PV	240597	11/29/2023	VACA	0	62227852	O	010-00000-0-00000-71500-43001-0-0000	Donuts for Construction Mtg 10-4-2023	\$15.00	
	U.S. BANCORP SERVICE CENTER	00	PV	240597	11/29/2023	VACA	0	62227852	O	010-40350-0-11100-10000-43001-5-0117	Prof Dev - Supplies	\$27.10	
	U.S. BANCORP SERVICE CENTER	00	PV	240592	11/29/2023	VACA	0	62227852	O	010-00000-0-00000-71500-43001-0-0000	Lunch Mtg w/Board Member Quintana	\$44.25	
	U.S. BANCORP SERVICE CENTER	00	PV	240592	11/29/2023	VACA	0	62227852	O	010-00000-0-00000-71110-43001-0-6666	Negotations Mtg Lunch -Vaca/Cortez/Desiree	\$56.19	
	U.S. BANCORP SERVICE CENTER	00	PV	240597	11/29/2023	VACA	0	62227852	O	010-00000-0-11306-42000-43000-0-0000	Uniforms - Soccer	\$1,688.41	
	U.S. BANCORP SERVICE CENTER	00	PV	240596	11/29/2023	CORTEZ	0	62227852	O	010-40350-0-11100-10000-43000-5-0117	Prof Dev - Supplies	\$33.47	
	U.S. BANCORP SERVICE CENTER	00	PV	240596	11/29/2023	CORTEZ	0	62227852	O	010-40350-0-11100-10000-43000-5-0117	Prof Dev - Supplies	\$33.95	
	U.S. BANCORP SERVICE CENTER	00	PV	240596	11/29/2023	CORTEZ	0	62227852	O	010-00000-0-00000-71100-43001-0-0000	Dinner for Board Meeting 11/7/2023	\$69.98	
	U.S. BANCORP SERVICE CENTER	00	PV	240592	11/29/2023	VACA	0	62227852	O	010-00000-0-00000-72000-43000-0-0000	Pizza - SOTT Trimesters	\$256.72	
	U.S. BANCORP SERVICE CENTER	00	PV	240592	11/29/2023	VACA	0	62227852	O	010-00000-0-00000-72000-43000-0-0000	SOTT - Happy Meals TK & K	\$83.70	
	U.S. BANCORP SERVICE CENTER	00	PV	240592	11/29/2023	VACA	0	62227852	O	010-11000-0-11100-10000-43000-2-0000	Reim by MS Boosters - TK-3 Trick or Treat Activity	\$44.00	
	U.S. BANCORP SERVICE CENTER	00	PV	240592	11/29/2023	VACA	0	62227852	O	010-11000-0-11100-10000-43000-2-0000	Reim by MS Boosters - TK-3 Trick or Treat Activity	\$298.81	
	U.S. BANCORP SERVICE CENTER	00	PV	240592	11/29/2023	VACA	0	62227852	O	010-11000-0-11100-10000-43000-2-0000	Reim by MS Boosters - TK-3 Trick or Treat Activity	\$263.79	
	U.S. BANCORP SERVICE CENTER	00	PV	240592	11/29/2023	VACA	0	62227852	O	010-11000-0-11100-10000-43000-2-0000	Reim by MS Boosters - TK-3 Trick or Treat Activity	\$1.97	
	U.S. BANCORP SERVICE CENTER	00	PV	240596	11/29/2023	CORTEZ	0	62227852	O	010-00000-0-11306-42000-43000-0-0000	Paint for fields (Athletics)	\$1.66	
	U.S. BANCORP SERVICE CENTER	00	PV	240597	11/29/2023	VACA	0	62227852	O	010-00000-0-00000-71500-58000-0-0000	Subscription for outreach/staff communication platform	\$1.00	
	U.S. BANCORP SERVICE CENTER	00	PV	240598	11/29/2023	MONTEJEN	0	62227852	O	010-00000-0-00000-27000-43000-0-0000	2 drawers office organizers	\$133.96	
	U.S. BANCORP SERVICE CENTER	00	PV	240592	11/29/2023	VACA	0	62227852	O	010-00000-0-00000-71100-52000-0-0000	CSBA - Vaca	\$1,360.00	
	U.S. BANCORP SERVICE CENTER	00	PV	240592	11/29/2023	VACA	0	62227852	O	010-00000-0-00000-71500-52000-0-0000	CSBA - Quintana	\$1,360.00	
	U.S. BANCORP SERVICE CENTER	00	PV	240592	11/29/2023	VACA	0	62227852	O	010-00000-0-00000-71100-52000-0-0000	CSBA - Cepeda	\$810.00	
	U.S. BANCORP SERVICE CENTER	00	PV	240598	11/29/2023	MONTEJEN	0	62227852	O	010-60530-0-11100-10000-43000-2-0105	Water Cans for Kids Gardening	\$71.07	
	U.S. BANCORP SERVICE CENTER	00	PV	240593	11/29/2023	W.CORCOR	0	62227852	O	130-53100-0-00000-37000-47000-0-0000	Groceries	\$33.83	
	U.S. BANCORP SERVICE CENTER	00	PV	240598	11/29/2023	MONTEJEN	0	62227852	O	010-11000-0-11100-10000-43000-2-0000	Rico - Dry Erase Accident Sign	\$21.74	
	U.S. BANCORP SERVICE CENTER	00	PV	240594	11/29/2023	PAULS	0	62227852	O	010-11000-0-11330-10000-43000-0-0000	Xmas Music Produciton Supplies	\$511.75	
	U.S. BANCORP SERVICE CENTER	00	PV	240595	11/29/2023	PAULS	0	62227852	O	010-11000-0-11330-10000-43000-0-0000	Xmas Music Printed	\$4.93	
	U.S. BANCORP SERVICE CENTER	00	PV	240596	11/29/2023	CORTEZ	0	62227852	O	010-00000-0-00000-73000-52000-0-0000	Workshop - Cortez	\$50.00	
	U.S. BANCORP SERVICE CENTER	00	PV	240620	12/01/2023	B CORCOR	0	62228553	O	010-81500-0-00000-81101-43000-0-0000	Drinking Water Faucets	\$173.92	
	U.S. BANCORP SERVICE CENTER	00	PV	240620	12/01/2023	B CORCOR	0	62228553	O	010-00000-0-00000-81000-55000-0-0000	Propane	\$66.57	
	U.S. BANCORP SERVICE CENTER	00	PV	240620	12/01/2023	B CORCOR	0	62228553	O	010-00000-0-00000-36000-43000-0-0000	Fuel	\$40.02	
	U.S. BANCORP SERVICE CENTER	00	PV	240620	12/01/2023	B CORCOR	0	62228553	O	010-00000-0-00000-36000-43000-0-0000	Fuel	\$95.20	
	U.S. BANCORP SERVICE CENTER	00	PV	240621	12/01/2023	CORTEZ	0	62228553	O	010-00000-0-00000-72000-58000-0-0000	Service Charge	\$22.79	
	U.S. BANCORP SERVICE CENTER	00	PV	240620	12/01/2023	B CORCOR	0	62228553	O	010-07230-0-00000-36000-56000-0-0000	Smog Bus	\$100.00	
	U.S. BANCORP SERVICE CENTER	00	PV	240620	12/01/2023	B CORCOR	0	62228553	O	010-81500-0-00000-81101-43000-0-0000	15 Pk Cut Off Wheels Grinder	\$32.53	
	U.S. BANCORP SERVICE CENTER	00	PV	240620	12/01/2023	B CORCOR	0	62228553	O	010-81500-0-00000-81101-43000-0-0000	Black tarp & Adhesive Vinyl	\$60.86	
Total Payment Amount:										\$18,890.11		*	
Total Payment Amount:										\$946,617.84		*	
Grand Total Payment Amount:										\$946,617.84		*	

**MONSON-SULTANA JOINT UNION ELEMENTARY SCHOOL DISTRICT**  
**Board Meeting Agenda Item Summary**  
**December 12, 2023**

**AGENDA SECTION:** **PERSONNEL**

**AGENDA ITEM:** **11.0 PERSONNEL ORDER**

**ATTACHMENTS:** **NONE**

**DISCUSSION:**

11.1.1 Oldham, Cindy

Cindy Oldham had requested and been approved for a medical leave beginning November 28, 2023. Return date was contingent upon release from primary care physician; however the employees surgery has been rescheduled and date to be determined (TBD).

**RECOMMENDATION:** **NONE - INFORMATIONAL ONLY**

**PROPOSED ACTION:** **NONE**