

Lowell Joint School District
11019 Valley Home Avenue, Whittier, CA 90603

MINUTES REGULAR MEETING OF THE BOARD OF TRUSTEES
August 5, 2024

Call to Order	President Shackelford called the meeting to order at 6:30 p.m. at Lowell Joint School District, 11019 Valley Home Avenue, Whittier, CA 90603
Topics Not on the Agenda	None.
Closed Session	President Shackelford declared the meeting recessed to closed session at 6:31 p.m.
Call to Order	President Shackelford reconvened the meeting to order at 7:30 p.m.
	The flag salute was led by Anastasia Shackelford, Board of Trustees President.
Trustees Present:	Anastasia M. Shackelford, Anthony A. Zegarra, Christine J. Berg, Karen L. Shaw and Regina L. Woods
Trustees Absent:	None
Staff Present:	Jim Coombs, Superintendent of Schools; Rhonda Overby, Assistant Superintendent of Educational Services; David Bennett, Assistant Superintendent of Business Services; and Carl Erickson, Assistant Superintendent of Administrative Services.
Staff Absent:	None
Reporting out Action (if any) Taken in Closed Session	None.
Introductions and Welcome of Guests	President Shackelford welcomed the guests and staff members present.
Acknowledgement of Correspondence	Dr. Zegarra welcomed Mrs. Rhonda Overby as the new Assistant Superintendent of Educational Services.
Approval of Agenda	It was moved, seconded, and carried by unanimous vote, (5 – 0) to approve the amended August 5, 2024, Board agenda.
Approval of Minutes	It was moved, seconded, and carried by unanimous vote, (5-0) to approve the amended minutes from the June 17, 2024, Regular Board Meeting.
Timely Information from Board and Superintendent – Board President	Mr. David Bennet updated the Board of Trustees on the move of Rancho Starbuck from the Maybook site back to Rancho Starbuck, Meadow Green electrical and the Macy tile project.

Mr. Carl Erickson updated the Board of Trustees on the maintenance department's summer projects. The move of Rancho Starbuck from Maybrook back to Rancho Starbuck, the move of the Rancho Starbuck kitchen back to Rancho Starbuck, painting, changing out air filters, etc. They are into their second year of hosting an internship for the maintenance department. This summer included nine interns that assisted the maintenance department with their summer projects. The Olita portables B1 to B5 had the additional testing completed, all was appropriate, and the recommendations from the environmental engineer were completed for the opening of school.

Ms. Karen Shaw mentioned that she was in B1 that day to help a family member set up her room for the school year.

Mrs. Shackelford mentioned that the bond measure that was approved will assist with removing all of the portables and replacing them with permanent buildings.

Topics Not on the Agenda

Katelyn Coelho, El Portal parent, spoke about mold in schools.

Julie Coelho spoke about mold testing in all classrooms across all campuses.

Margaret Palmer, LJEA president, spoke about being excited for a new school year, welcomed five new teachers to the district, Rancho Starbuck had moved back to their campus, the Macy teachers received their new flooring, the updated portables at Olita and the upcoming bond.

Resolution 2024/2025 No. 938 Approving Agreement for the Funding from the Education Innovation and Research (EIR) Grant

It was moved, seconded, and carried by unanimous roll call vote, (5-0) to adopt Resolution 2024/2025 No. 938 Approving the Agreement and Funding from the (EIR), Education Innovation and Research Grant, and that the Superintendent or designee be authorized to execute the resolution.

Rejection of Non-Responsive Macy Elementary School Flooring Abatement bid from Lawrence W. Rosine, Co. for CUPCCAA Bid #202324-001

It was moved, seconded, and carried by unanimous vote, (5-0) to reject the bid from Lawrence W. Rosine, Co. for the flooring abatement project at Macy Elementary School, (CUPCCAA Bid #202324-001), and that the Superintendent or designee be authorized to execute the necessary documents.

Agreement with FORMA Engineering and Contracting, Inc., for Flooring Abatement on the Macy Elementary School Campus, CUPCAA Project, Bid #202324-001

It was moved, seconded, and carried by unanimous vote, (5-0) to approve the agreement with FORMA Engineering and Contracting, Inc., for the Flooring Abatement at Macy Elementary School, CUPCAA Bid# 202324-001, not to exceed \$667,700.00, and that the Superintendent or designee be authorized to execute the necessary documents.

Approval of Agreement with Nigro & Nigro to perform Audit Services

Education Code 41020 requires school districts to annually obtain an independent audit report of its financial statements.

Nigro & Nigro performed the audit for the Fiscal Years Ending June 30, 2023, and June 30, 2024. Staff recommends maintaining continuity with the audit firm, and has agreed upon a two year term beginning fiscal year 2024/25 through fiscal year 2025/26.

It was moved, seconded, and carried by unanimous vote, (5-0) to approve the agreement with Nigro & Nigro for Audit Services for the Fiscal Years ending June 30, 2025 and June 30, 2026 at a cost not to exceed \$36,500 and \$39,000 respectfully, and that the Superintendent or designee be authorized to execute the necessary documents.

Approval of Agreement with Nigro & Nigro to perform Measure LL Audit Services

Obligation Bond financial statements.

Nigro & Nigro performed the previous audits and staff recommends maintaining continuity with the audit firm for the Measure LL financial audit, and has agreed upon a two year term beginning fiscal year 2024/25 through fiscal year 2025/26.

It was moved, seconded, and carried by unanimous vote, (5-0) to approve the agreement with Nigro & Nigro for Audit Services for the Fiscal Years ending June 30 2025 and June 30, 2026 at a cost not to exceed \$7,500 and \$8,000 respectfully, and that the Superintendent or designee be authorized to execute the necessary documents.

Revision of Independent Study BP 6158

The Lowell Joint School District recognizes Independent study as an alternative to classroom instruction consistent with a school district's course of study and is not an alternative curriculum. Independent study is available to students from kindergarten through eighth grade, designed to respond to the student's specific educational needs, interests, aptitudes, and abilities within the confines of the school board policy. Students who participate in independent study take the same courses as students in regular classes.

The updated board policy Revision of Independent Study BP 6158 was attached for a first reading.

Revision of Independent Study BP 6158

As required under the recent passing of AB130, districts are to offer an Independent Study program as an alternative to classroom instruction consistent with a school district's course of study based on state content standards. Independent study is available to students from Transitional Kindergarten through Eighth grade. This Board Policy update is necessary to outline new legal requirements for Independent Study along with the corresponding Administrative Regulations.

The updated board policy was attached for approval.

It was moved, seconded, and carried by unanimous vote, (5-0) to approve the Revision of Independent Study BP 6158, and that the Superintendent or designee be authorized to execute the necessary documents.

Approval of the Lowell Joint School District's Response to the 2023-24 Orange County Grand Jury Report: "Use of Artificial Intelligence in K-12 Public Schools (K-12), It's Not Elementary

It was moved, seconded, and carried by a unanimous vote, (5-0), to approve responses of the Lowell Joint School District's Response to the 2023-24 Orange County Grand Jury Report: "Use of Artificial Intelligence in K-12 Public Schools (K-12), It's Not Elementary, published on August 5, 2024, and that the Superintendent or designee be authorized to execute the necessary documents.

Consent Calendar

It was moved, seconded, and carried by a unanimous vote, (5 – 0), to approve/ratify the following items, under a consent procedure.

Approval of Independent Contract with Little Ears Therapy Center for speech services for the 2024-2025 School Year

Approved the independent consultant agreement with Little Ears Therapy Center for Speech and Language services for the 2024-2025 School Year, for an estimated cost not to exceed \$4,000.00, to be paid from out of home care funds, and that the Superintendent or designee be authorized to execute the agreement.

Approval of Memorandum of Understanding (MOU) Between Lowell Joint School District and *Orange County Superintendent of Schools/ Connections Program* for the 2024/2025 School Year

Approved the MOU with Orange County Superintendent of Schools and Lowell Joint School District for the 2024/2025 school year, effective for the period beginning July 1, 2024 and ending June 30, 2025, and that the Superintendent or designee be authorized to execute the necessary documents.

Approval of Memorandum of Understanding with the University of Irvine, Department of Ophthalmology and Lowell Joint School District for the 2024/2025 School Year

Approved the independent consultant agreement with University of Irvine, Department of Ophthalmology, to provide vision care to children that fail the annual vision screening for the 2024/2025 School Year, for the period of July 1, 2024 through June 30, 2025, services will be rendered at no cost to the district, and that the Superintendent or designee be authorized to execute the agreement.

Purchase Order Listing Report/Check Register 2024/2025 #1

Approved the Purchase Order Listing Report/Check Register 2024/2025 #1, issued June 1, 2024 through June 30, 2024, as attached, and that the Superintendent or designee be authorized to execute the necessary documents.

Consolidated Check Register Listing Report 2024/25 #1

Approved the Consolidated Check 2024/2025 #1, issued June 1, 2024 through June 30, 2024, as attached, and that the Superintendent or designee be authorized to execute the necessary documents.

Employer-Employee Relations/Personnel Report 2024/25 #1 Which Includes Hiring, Resignations,

Ratified Employer-Employee Relations/Personnel Report 2024/25 #1 as attached, which includes hiring, resignations, contract adjustments, and retirements for certificated, classified, and confidential employees.

Contract Adjustments, and
Retirements for Certificated,
Classified, and Confidential
Employees

Approval of Agreement with
Boys & Girls Club La Habra
to provide services for
Expanded Learning
Opportunities Program for
the 2024-25 School Year

Approved the agreement with **Boys & Girls Club La Habra**, to work in partnership with Lowell Joint School District on all 5 elementary school sites every day, for TK-6th grades, to provide after school programming of educational and enrichment services for the 2024-2025 school year, not to exceed \$289,754.34, to be paid by the ELO-P funds, and that the Superintendent or designee be authorized to execute the necessary documents.

Approval of Consultant
Agreement with Kenny Huff
to provide Tech Design for
Lowell Joint Youth Theatre
Productions for the 2024-25
School Year

Approved the consultant agreement made with **Kenny Huff** to provide Tech Design/Support for Lowell Joint Performing Arts/Lowell Joint Youth Theatre Productions for the 2024-25 school year, at an amount not to exceed \$5000.00, to be paid by the 6762-Arts, Music, and Instructional Materials Discretionary One Time Block Grant, ELO-P funds and LJSD Foundation, and that the Superintendent or designee be authorized to execute the necessary documents.

Approval of Consultant
Agreement with Kenny Huff
to provide Tech Design for
Lowell Joint Performing
Arts/Rancho Starbuck
Theatre Productions for the
2024-25 School Year

Approved the consultant agreement made with **Kenny Huff** to provide Tech Design/Support for Lowell Joint Performing Arts/Rancho Starbuck Theatre Productions for the 2024-25 school year, at an amount not to exceed \$5000.00, to be paid by the 6762-Arts, Music, and Instructional Materials Discretionary One Time Block Grant, and LJSD Foundation, and that the Superintendent or designee be authorized to execute the necessary documents.

Approval of Consultant
Agreement with **Katie
Ludlam** to provide Theatre
Instruction (voice,
choreography, stage
direction and support) for
Lowell Joint Performing
Arts/Lowell Joint Youth
Theatre /PowerSource
Productions for the 2024-25
School Year

Approved that the consultant agreement made with **Katie Ludlam** to provide Theatre Instruction and support (voice, choreography, stage direction and stage support) for Lowell Joint Performing Arts/Lowell Joint Youth Theatre/PowerSource Productions for the 2024-25 school year, at an amount not to exceed \$6000.00, to be paid by the 6762-Arts, Music, and Instructional Materials Discretionary One Time Block Grant, LJSD Foundation, and Fund 12 ELOP funds, and that the Superintendent or designee be authorized to execute the necessary documents.

Approval of Consultant
Agreement with **Katie
Ludlam** to provide Theatre
Instruction (voice,
choreography, stage
direction and support) for
Lowell Joint Performing
Arts/Rancho Starbuck

Approved the consultant agreement made with **Katie Ludlam** to provide Theatre Instruction and support (voice, choreography, stage direction and stage support) for Lowell Joint Performing Arts/Rancho Starbuck Theatre Productions for the 2024-25 school year, at an amount not to exceed \$4000.00, to be paid by the 6762-Arts, Music, and Instructional Materials Discretionary One Time Block Grant, and LJSD Foundation, and that the Superintendent or designee be authorized to execute the necessary documents.

Theatre Productions for the 2024-25 School Year

Approval of Consultant Agreement with **Ron Gutterman** to provide Theatre Instruction (voice, choreography, stage direction and support) for Lowell Joint Performing Arts/Lowell Joint Youth Theatre/PowerSource Productions for the 2024-25 School Year

Approved the consultant agreement made with **Ron Gutterman** to provide Theatre Instruction and support (voice, choreography, stage direction and stage support) for Lowell Joint Performing Arts/Lowell Joint Youth Theatre/PowerSource Productions for the 2024-25 school year, at an amount not to exceed \$6000.00, to be paid by the 6762-Arts, Music, and Instructional Materials Discretionary One Time Block Grant, LJSD Foundation, and Fund 12 ELOP funds, and that the Superintendent or designee be authorized to execute the necessary documents.

ELO-P funds, and that the Superintendent or designee be authorized to execute the necessary documents. choreography, stage direction and support) for Lowell Joint choreography, stage direction and support) for Lowell Joint Performing Arts/Rancho Starbuck Theatre Productions for the 2024-25 School Year

Approved the consultant agreement with Ron Gutterman to provide Theatre Instruction and support (voice, choreography, stage direction and state support) for Lowell Joint Performing Arts/Rancho Starbuck Theatre Productions for the 2024-25 school year at an amount not to exceed \$4000.00 to be paid by the 6762-Arts, Music, and Instructional Materials Discretionary One Time Block Grant, and LJSD Foundation, and that the Superintendent or designee be authorized to execute the necessary documents.

Approval of Agreement with Orange County Department of Education for GATE Certification Training during the 2024-25 School Year

Arrangements have been made with Orange County Department of Education to provide GATE Certification Trainings with approximately 15 teachers. There will be 3 days of training for Cohort 9 as follows: 9/11/24, 9/26/24 & 10/30/24. This training is to certify teachers in gifted instruction using the CA GATE Standards and high yield GATE Strategies. Teachers will learn about the academic, behavioral and social emotional needs of students who are gifted. The cost of the training will not exceed \$5,550.00. Funding will be through Educator Effectiveness Grant.

Approved the Agreement with Orange County Department of Education for GATE Certification during the 2024-25 school year for a total not to exceed \$5,550.00 be approved and that the Superintendent or designee be authorized to execute the necessary documents.

Approval of Agreement with West Coast Protection, LLC, dba: Interquest Detection Canines, to Provide Contraband Inspection

Approved the contract with West Coast Protection, LLC, dba: Interquest Detection Canines, to Provide Contraband Inspection, for the period August 2024 through June 2025, and the Superintendent or designee be authorized to execute the necessary document

Approval of Agreement with All American Officials to Provide Referee Services for After School Sports Programs

Approved the agreement with All American Officials for Referee Services, to provide referee services for the After School Sports Program at Rancho Starbuck for the 2024/2025 school year, at the rate not to exceed \$5,000, and that the Superintendent or designee be authorized to execute the necessary documents.

Approval of Agreement with All City Management Services Inc. – Crossing Guard Services

Approved the contract with All City Management Services Inc., to provide Crossing Guard Services, for the period August 1, 2024 through June 30, 2025, and the Superintendent or designee be authorized to execute the necessary documents.

Board Member/Superintendent Comments

Mrs. Shackelford inquired as to when the new furniture was coming. Mr. David Bennet said that third and fourth grade were delivered on Friday and seventh and eighth grade are begin delivered on Thursday and Friday. First and Second would be last this year.

Ms. Shaw mentioned that her grandson attended PowerUp this summer and he had a really great experience.

Mrs. Berg mentioned that she had a TK grandchild that had a big smile on her face every time she was picked up from PowerUp this summer.

Ms. Shaw mentioned that AYSO La Habra had a 1000 children register for soccer.

Mrs. Shackelford welcomed everyone back and wished them all a great start of the school year.

Adjournment

President Shackelford adjourned the meeting at 7:55 p.m. in accordance with Government Code Section 54956.9 (a, b, c) and indicated no further public action would be taken.

Date Approved:

9/19/24


Clerk/President/Secretary to the Board of Trustees

LOWELL JOINT SCHOOL DISTRICT

RESOLUTION 2024/2025 NO. 938

**A RESOLUTION OF THE BOARD OF TRUSTEES OF
LOWELL JOINT SCHOOL DISTRICT
OF LOS ANGELES AND ORANGE COUNTIES, CALIFORNIA,
APPROVING AGREEMENT FOR THE FUNDING FROM THE EDUCATIONAL
INNOVATION AND REASEARCH (EIR) GRANT**

WHEREAS, The Office of Elementary and Secondary Education of the US Department of Education is administering the EIR grant to fund eligible, innovative research designs; and

WHEREAS, The purpose of the Education Innovation and Research program is to provide funding to create, develop, implement, replicate or take to scale entrepreneurial, evidence-based, field-initiated innovations to improve student achievement and attainment for high-need students; and rigorously evaluate such innovations; and

WHEREAS, The proposed Emotional Behavior Regulation project for El Portal Elementary hopes to address the observed increase in students with limited to no self-regulation skills, underscores the critical need for targeted interventions to support students' social-emotional development. Incorporating the Zones of Regulation training and implementation aligns with their existing vision of: No Excuses University and Multi-Tiered Systems of Support (MTSS). They are looking forward to enhancing the school's capacity to address the diverse needs of its student population comprehensively. To accomplish this they will incorporate the zones of regulation with a 3-year professional development plan as well as love and logic as the parent outreach tool. Through the EIR grant El Portal will be required to collect and report on the data generated from the two items; and

WHEREAS, The purpose of this agreement is to move forward with our EIR grant, if funded, for \$1,122,993.90, with a 10% district match of \$124,777.10 effective now through December 31, 2027 to support the Emotional Behavior Regulation project at El Portal Elementary7; and

NOW, THEREFORE BE IT RESOLVED that we, the Board of Trustees on behalf of the students, parents, and community at large, does hereby Approve the Agreement to move forward for the Funding from the Education Innovation and Research (EIR) Grant

APPROVED AND ADOPTED this 5th day of August, 2024, by the following vote:

AYES:Anastasia Shackelford, Anthony Zegarra, Christine Berg, Karen Shaw, Regina Woods

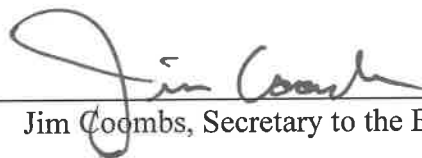
NOES: None

ABSTAIN: None

ABSENT: None

I, Jim Coombs, Secretary to the Board of Trustees of the Lowell Joint School District of Los Angeles and Orange Counties, California, hereby certify that the above and foregoing resolution was duly and regularly adopted by the said Board at a regular meeting thereof held on the 5th day of August, 2024, and passed by a unanimous vote of those present.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the 5th day of August, 2024.



Jim Coombs, Secretary to the Board of Trustees



July 16, 2024

Lowell Joint School District
Whittier, CA 90603

We are pleased to confirm our understanding of the services we are providing for Lowell Joint School District (“the District”) for the fiscal years ending June 30, 2025 through 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of Lowell Joint School District as of and for the fiscal years ending June 30, 2025 through 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement the District’s 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 District’s RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- Management’s Discussion and Analysis
- Schedules of Budgetary Comparison
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Pension Contributions
- Schedule of Changes in the Net OPEB Liability and Related Ratios

We have also been engaged to report on supplementary information other than RSI that accompanies the District’s financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the

financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements.

- Schedule of Average Daily Attendance
- Schedule of Instructional Time
- Schedule of Financial Trends and Analysis
- Schedule of Expenditures of Federal Awards
- Reconciliation of the Annual Financial and Budget Report with the Audited Financial Statements

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

- LEA Organization Structure

The objectives of our audit 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 issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. 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 of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the 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 reports on internal control and compliance are solely for information and use of management and will each include a paragraph that the purpose of the report is solely to describe the following: (1) the scope of testing of the system of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of the system of internal control over financial reporting or on compliance; (2) the scope of testing the

system of internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of the system of internal control over compliance; and (3) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the system of internal control over financial reporting and compliance. The *Uniform Guidance* report on internal control over compliance is solely to describe the scope of testing of the system of internal control over compliance and the results of that testing based on the *Uniform Guidance* requirements.

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*, issued by the Education Audit Appeals Panel; the Single Audit Act Amendments of 1996; and the provisions of the *Uniform Guidance*, and will include tests of accounting records, a determination of major program(s) in accordance with *Uniform Guidance*, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the school district or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the District and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance 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 major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However,

during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the *Uniform Guidance*.

The *Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* ("Audit Guide") requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the state programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *Audit Guide* for the types of compliance requirements that could have a direct and material effect on each of the District's state programs. For state programs that are included in the *Audit Guide*, our compliance and internal control procedures will relate to the compliance requirements that the *Audit Guide* identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the District's compliance with requirements applicable to each of its state programs in our report on compliance issued pursuant to the *Audit Guide*.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Lowell Joint School District in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include 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 latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the school district involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the school district received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the school district complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from

those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Nigro & Nigro and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State Controller's Office or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Nigro & Nigro personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State Controller's Office. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit

finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Jessica Berry, CPA, is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately February 1, 2025.

The maximum annual fee for auditing services under the terms of this agreement shall be as follows:

Fiscal Year Ended June 30, 2025: \$ 36,500

Fiscal Year Ended June 30, 2026: \$ 39,000

with the exception that any auditing services provided for (1) significant changes in audit requirements as stated in *Government Auditing Standards* or (2) the Audit Guide issued by the Education Audit Appeals Panel may be in addition to the above maximum fee. In addition to such payment for auditing services, the auditor shall be reimbursed for such mileage as may be necessary. Mileage on vehicles shall be billed at the standard IRS rate in effect at the time. Our invoices for these fees will be rendered as work progresses and are payable within 30 days. In accordance with our firm policies, your account becomes delinquent when it is 90 days or more overdue. In accordance with Education Code Section 14505 as amended, ten percent (10%) of the audit fee shall be withheld pending certification of the audit report by the Office of the State Controller and fifty percent (50%) of the audit fee shall be withheld for any subsequent year of a multi-year contract if the prior year's audit report was not certified as conforming to the reporting provisions of the Audit Guide. This audit contract is null and void if the firm is declared ineligible to audit K-12 school districts pursuant to subdivision (c) of Education Code Section 41020.5. The amount withheld is not payable unless payment is ordered by the California Board of Accountancy or the audit report for that subsequent year is certified by the Controller as conforming to reporting provisions of subdivision (a) of Section 14503.

In the event that circumstances make it necessary to perform additional work or to expend inordinate amounts of time because of (1) incompleteness of records, (2) poor working conditions, (3) abnormal errors, (4) misappropriation of funds, (5) lack of cooperation on part of the District personnel, or (6) other circumstances disclosed by our audit, it is agreed that such additional work may be subject to either special Agreement or Agreements upon a fee basis to be mutually agreed upon by all parties or may be based on our hourly rates. Before additional fees or Agreements may be instituted, the appropriate District personnel shall be informed in writing of any deficiency or difficulties as listed above. The District will have ten (10) working days to correct or implement plans to correct said deficiency, where possible. For those deficiencies that cannot be easily corrected, the District and Nigro & Nigro agree to make amendments to the Agreement to correct the deficiency and appropriately compensate us.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Governing Board of Lowell Joint School 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 a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions 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 issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Other Matters

In accordance with the terms and conditions of this agreement, the District shall be responsible for the accuracy and completeness of all data, information and representations provided to us for purposes of this engagement. Because of the importance of oral and written management representations to the effective performance of our services, the District releases and indemnifies our firm and its personnel from any and all claims, liabilities, costs and expenses attributable to any misrepresentation by management and its representatives.

Professional standards require us to be independent with respect to the District. Any discussions with our personnel regarding employment could pose a threat to our independence. Therefore, you agree to inform the engagement partner before having any such discussions so that we can implement appropriate safeguards to maintain our independence.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

The District and Nigro & Nigro both agree that any dispute over fees charged by the firm to the District will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of California. Such arbitration shall be binding and final. IN AGREEING TO ARBITRATION, WE BOTH

ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION. The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

We appreciate the opportunity to be of service to Lowell Joint School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign below and return it to us.

Very truly yours,

A handwritten signature in cursive script that reads "Nigro & Nigro, PC". The signature is written in dark ink and is positioned above the printed name of the firm.

Nigro & Nigro, PC

RESPONSE:

This letter correctly sets forth the understanding of Lowell Joint School District.

APPROVED:

Lowell Joint School District

Date



July 16, 2024

To the Governing Board and Management
Lowell Joint School District
Whittier, CA 90603

We are pleased to confirm our understanding of the services we are to provide Lowell Joint School District for the fiscal years ending June 30, 2025 through 2026.

Audit Scope and Objectives

We will audit the financial statements of the Measure LL Building Fund and the disclosures, which collectively comprise the basic financial statements of the Measure LL Building Fund of Lowell Joint School District as of and for the fiscal years ending June 30, 2025 through 2026. We will also conduct a performance audit of the Measure LL Building Fund of Lowell Joint School District for the fiscal years ending June 30, 2025 through 2026.

The objectives of our financial audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. 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 of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

The objectives of the performance audit are limited to determining whether the District complied with the compliance requirements of Proposition 39 (2000) and further described in Article XIII A, Section 1(b)(3)(C) of the California Constitution.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *2024-25 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting, Appendix A*, and will include tests of your accounting records of the Measure LL Building Fund of Lowell Joint School District and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in

a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the school district or to acts by management or employees acting on behalf of the school district. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the school district's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and certain assets and liabilities by correspondence with selected oversight agencies.

Audit Procedures—Internal Control

We will obtain an understanding of the school district and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Measure LL Building Fund of Lowell Joint School District's compliance with the provisions

of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the Measure LL Building Fund of Lowell Joint School District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations, and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the school district from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the school district involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the school district received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the school district complies with applicable

Instruction**Independent Study**

The Board of Trustees authorizes independent study as an optional alternative instructional strategy by which students in grades TK-8 may reach curriculum objectives. Independent study offers a means of individualizing the educational plan for students whose needs may be met best through study outside of the regular classroom setting.

The Superintendent or designee shall ensure that students participating in independent study are provided with content aligned to grade level standards at a level of quality and intellectual challenge substantially equivalent to in person instruction. (Education Code 51747)

The Superintendent or designee shall determine that the prospective independent study student understands and is prepared to meet the district's requirements for independent study. Independent study entails a commitment by both the parent/guardian and the student. As the student gets older, he/she assumes a greater portion of the responsibility involved. Independent study may be offered only to students who can achieve in this program as well as or better than they would in the regular classroom.

The Superintendent or designee shall ensure that a written master agreement exists for each participating student as prescribed by law. (Education Code 51747, 51749.5)

The district shall obtain a signed written agreement for long-term independent study (the Virtual Academy) before the commencement of the first day of instruction of independent study. For a student who is scheduled for fewer than 15 days, the agreement shall be signed within 10 school days of the commencement of the first day of the Independent Study. A written agreement shall be developed and implemented for each student participating in independent study for five three or more consecutive school days. (Education Code 46300, 51747; 5 CCR 11703) The agreement shall include general student data, including the student's name, address, grade level, birth date, school of enrollment, and program placement. The independent study agreement for each participating student also shall include, but are not limited to, all of the following: (Education Code 51747; 5 CCR 11700, 11702)

1. The frequency, time, place and manner for submitting the student's assignments, reporting the student's academic progress, and communicating with a student's parent/guardian regarding the student's academic progress
2. The objectives and methods of study for the student's work and the methods used to evaluate that work
3. The specific resources that will be made available to the student, including materials and personnel, and access to Internet connectivity and devices adequate to participate in the educational program and complete assigned work

The Superintendent or designee may provide a variety of independent study opportunities, including, but not limited to, through a program or class within a comprehensive school, an alternative school or program of choice, a charter school, and an online course. A student's participation in independent study shall be voluntary. (Education Code 51747, 51749.5) The minimum period of time for any independent study option shall be five three consecutive school days.

Independent study for each student shall be under the general supervision of a district employee who possesses a valid certification document pursuant to Education Code 44865 or an emergency credential pursuant to Education Code 44300. Students' independent study shall be coordinated, evaluated, and documented, as prescribed by law and reflected in the accompanying administrative regulation. (Education Code 51747.5)

Because excessive leniency in the duration of independent study assignments may result in a student falling behind peers and increase the risk of dropping out of school, independent study assignments shall be completed no more than one week after assigned for all grade levels and types of program. However, when necessary based on the specific circumstances of the student's approved program, the Superintendent or designee may allow for a longer period of time between the date an assignment is made and when it is due, up to the termination date of the agreement.

The Superintendent or designee shall ensure that procedures for tiered reengagement strategies are used for students who are not: generating attendance for more than 10 percent of the instructional time over four consecutive weeks, participating in the required synchronous instruction offered more than 50 percent of the time, or who are in violation of their written agreement. For pupils in TK – 3, inclusive, daily synchronous instruction for all pupils throughout the school year is required. For pupils in grades 4 to 8, inclusive for both daily live interaction and at least weekly synchronous instruction for all pupils throughout the school year is required.

This requirement only applies to students participating in long-term independent study (the Virtual Academy) for 15 school days or more. The procedures may include, but are not necessarily limited to, all of the following: (Education Code 51747)

1. Verification of current contact information for each enrolled student
2. Notification to parents/guardians of lack of participation
3. A plan for outreach from the school to determine student needs, including connection with health and social services as necessary
4. A clear standard for requiring a student-parent-educator conference to review a student's written agreement and reconsider the independent study program's impact on the student's achievement and well-being

An evaluation may be conducted to determine whether it is in a student's best interest to remain in long-term independent study (the Virtual Academy) whenever the student fails to make satisfactory educational progress and/or misses three assignments. Satisfactory educational progress shall be determined based on all of the following indicators: (Education Code 51747)

1. The student's achievement and engagement in the independent study program, as indicated by the student's performance on applicable student-level measures of student achievement and engagement specified in Education Code 52060
2. The completion of assignments, assessments, or other indicators that evidence that the student is working on assignments
3. Learning required concepts, as determined by the supervising teacher
4. Progress towards successful completion of the course of study or individual course, as determined by the supervising teacher

For the 2022-23 school year and thereafter, the Superintendent or designee may continue to offer and approve independent study for an individual student upon determining that the student is prepared to meet the district's requirements for independent study and is likely to succeed in independent study as well as or better than the student would in the regular classroom setting.

Instruction

Independent Study (continued)

Home Schooling Through Independent Study

The Superintendent or designee encourages parents/guardians desiring to teach their children at home to enroll their children in independent study. Such enrollment allows continued contact and cooperation between the school system and home-based student.

Legal Reference:

EDUCATION CODE

17289 Exemption for building

44865 Qualifications for home teachers and teachers in special classes and schools; consent to assignment

46300-46300.6 Methods of computing ADA

48220 Classes of children exempted

48340 Improvement of pupil attendance

48915 Expulsion; particular circumstances

48917 Suspension of expulsion order

51225.3 Requirements for high school graduation

51745-51749.3 Independent study programs

52000 Improvement of elementary and secondary education: legislative intent

52015 School improvement plans: components of plan

52017 Secondary schools: additional plan components

56026 Individual with exceptional needs

FAMILY CODE

6550 Authorization affidavits

CODE OF REGULATIONS, TITLE 5

11700-11703 Independent study

Policy Adopted: March 23, 1987

Policy Revised: January 10, 2005; September 26, 2005; February 27, 2006;
August 9, 2021, October 2, 2022, June 12, 2023, August 5, 2024

LOWELL JOINT SCHOOL DISTRICT
 August 5, 2024

To: President Shackelford and Members, Board of Trustees

From: Jim Coombs, Superintendent of Schools

Subject: Approval of the Lowell Joint School District's ACTION
 Response to the 2023-24 Orange County Grand Jury
 Report: "Use of Artificial Intelligence in K-12 Public
 Schools (K-12), It's Not Elementary."

Lowell Joint School District's Response to the 2023-24 Orange County Grand Jury Report: "Use of Artificial Intelligence in K-12 Public Schools (K-12), It's Not Elementary."

In accordance with California Penal Code sections 933 and 933.05, the Orange County Grand Jury has requested that the Lowell Joint School District respond to findings and recommendations in the 2023-2024 Orange County Grand Jury report entitled : "Use of Artificial Intelligence in K-12 Public Schools(K-12), It's Not Elementary." published on August 5, 2024. Below are the responses of the Lowell Joint School District, as approved by the Board of Education on August 5, 2024.

F #	Finding	Agree/ Disagree	Response And Explanation (if Required)
F1	Orange County's K-12 public schools have implemented policies and/or guidelines around the use of different AI platforms in varying and inconsistent ways. Some prohibit AI's use; others allow it; and some don't have policies or guidelines governing AI at all.	The respondent agrees with the finding.	
F2	Superintendents provide varying levels of support in implementing AI policies and/or guidelines in their respective school districts.	The respondent agrees with the finding.	

Superintendent's Comment:

APPROVAL RECOMMENDED.

F3	There are many resources to guide educators in using AI. Several are available at the local level through the Orange County Department of Education, Orange County Board of Education, CEO Leadership Alliance Orange County, and Orange Unified School District Technology Department, to name a few. However, utilization and even awareness of the availability of such resources is highly variable across school districts.	The respondent agrees with the finding.	
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Please see below for the responses to each required Recommendation as requested in the Orange County Grand Jury report.

R #	Recommendation	Implementation	Response And Explanation (if Required)
R1	Orange County's K-12 schools should implement policies and guidelines regarding the appropriate use of AI. These may be provided at the district level or within individual schools through the adoption of an Acceptable Use Policy, Code of Ethics, or other written directives addressing the use of AI.	Recommendation has not yet been implemented.	During the 2024-2025 school year, the Educational and Technology Services Departments will collaborate with the Superintendent to implement responsible use of AI tools by students and teachers and update the district Acceptable Use Policy.
R2	Superintendents should ensure that their schools have policies that cover, at a minimum: the scope, guiding principles, and training regarding the responsible use of AI tools by students and teachers; any prohibited uses or special considerations regarding	Recommendation has not yet been implemented.	During the 2024-2025 school year, the Educational and Technology Services Departments will collaborate with the Superintendent to implement responsible use of AI tools by students and teachers.

Superintendent's Comment:

APPROVAL RECOMMENDED.

	AI tools; and related security, privacy, and safety considerations.		
	K-12 students should be trained on the appropriate use of AI.	Recommendation has not yet been implemented.	During the 2024-25 school year, lessons will be provided to students on acceptable and appropriate use of AI in the classroom.
R4	K-12 teachers should be trained on the appropriate use of AI.	Recommendation has not yet been implemented.	During the 2024-25 school year, workshops will be provided to teachers on acceptable and appropriate use of AI in the classroom.
R5	Schools and educators should be encouraged to collaborate with the various available AI consortiums and think tanks, such as OCDE and CLAOC, to effectively implement AI and establish basic tenets for its use.	Recommendation has been implemented.	LJSD has attended workshops with OCDE (AI Forward Series partnered with Designing Schools) and the AI Revolution conference for AI education and collaboration in the 2023-2024 school year.

It is recommended to approve the responses of the Lowell Joint School District recommendations in the 2023-2024 Orange County Grand Jury report entitled: "Use of Artificial Intelligence in K-12 Public Schools(K-12), It's Not Elementary" published on August 5, 2024, and that the Superintendent or designee be authorized to execute the necessary documents.

Superintendent's Comment:

APPROVAL RECOMMENDED.

LOWELL JOINT SD

PURCHASE ORDER DETAIL REPORT

BOARD OF TRUSTEES MEETING 08/05/2024

FROM 06/01/2024 TO 06/30/2024

PO NUMBER	VENDOR	PO TOTAL	ACCOUNT AMOUNT	ACCOUNT NUMBER	PSEUDO / OBJECT DESCRIPTION
T99B0026	WILLSCOT	1,231.50	1,231.50	4040-0021-0-5620-0000-8100-115-00000000	Fd40Bond-Maybrook / Lease/Portables
T99B0027	RMA GROUP	14,055.00	14,055.00	4040-0021-0-6282-0000-8500-008-00000000	Fund40-Bond/MG / Consultant/Contrac
T99B0028	KING OFFICE SERVICES	8,900.00	8,900.00	4040-0021-0-6282-0000-8500-115-00000000	Fund40Bond-RS/MB /
T99F0138	FORMA ENGINEERING & CONTRACTIN	606.38	606.38	4040-0000-0-6200-0000-8500-004-00000000	WP-Unrest-Not Applicable / Bldg &
T99F0139	PEST OPTIONS INC.	150.00	150.00	0101-0000-0-5570-0000-8111-011-00000105	GF-Unrestricted / Pest Control
T99F0140	FORMA ENGINEERING & CONTRACTIN	250.00	250.00	4040-0000-0-5800-0000-8100-004-00000000	WP-Unrest-Not Applicable /
T99F0141	PEST OPTIONS INC.	395.54	395.54	0101-0000-0-5570-0000-8111-001-00000105	GF-Unrestricted / Pest Control
T99F0142	PEST OPTIONS INC.	523.05	523.05	0101-0000-0-5570-0000-8111-001-00000000	GF-Unrest-Not Applicable / Pest Contr
T99F0143	PEST OPTIONS INC.	131.53	131.53	0101-0000-0-5570-0000-8111-009-00000105	GF-Unrestricted / Pest Control
T99F0144	PEST OPTIONS INC.	116.67	116.67	0101-0000-0-5570-0000-8111-009-00000105	GF-Unrestricted / Pest Control
T99F0145	PEST OPTIONS INC.	200.25	200.25	0101-0000-0-5570-0000-8111-015-00000105	GF-Unrestricted / Pest Control
T99F0146	IMAGE APPAREL FOR BUSINESS	322.24	322.24	0101-0000-0-5895-0000-8110-025-00000000	GF-Unrest-Not Applicable / Uniforms
T99F0147	PEST OPTIONS INC.	124.82	124.82	0101-0000-0-5570-0000-8111-009-00000105	GF-Unrestricted / Pest Control
T99F0148	THE HOME DEPOT PRO INSTITUTION	473.99	473.99	0101-0000-0-4300-0000-8110-011-00000000	GF-Unrest-Not Applicable / Materials a
T99F0149	GLASBY MAINTENANCE SUPPLY	203.59	203.59	0101-8150-0-4300-0000-8200-011-00000000	RRMA-Cust/RS / Materials and Supplie
T99F0150	GLASBY MAINTENANCE SUPPLY	8,226.56	8,226.56	0101-8150-0-4300-0000-8200-011-00000000	RRMA-Cust/RS / Materials and Supplie
T99F0151	GLASBY MAINTENANCE SUPPLY	880.90	880.90	0101-8150-0-4300-0000-8200-011-00000000	RRMA-Cust/RS / Materials and Supplie
T99F0152	HAUFFE COMPANY	3,360.00	3,360.00	4040-0000-0-5800-0000-8100-008-00000000	WP-Unrest-Not Applicable /
T99F0153	THE HOME DEPOT PRO INSTITUTION	247.89	247.89	0101-0000-0-4300-0000-8110-011-00000000	GF-Unrest-Not Applicable / Materials a
T99F0154	THE HOME DEPOT PRO INSTITUTION	36.04	36.04	0101-0000-0-4300-0000-8110-011-00000000	GF-Unrest-Not Applicable / Materials a
T99F0155	ICS SERVICE COMPANY	279.84	279.84	0101-0000-0-5630-0000-8110-015-00000000	GF-Unrest-Not Applicable / Repairs or
T99F0156	ICS SERVICE COMPANY	598.00	598.00	0101-0000-0-5630-0000-8110-015-00000000	GF-Unrest-Not Applicable / Repairs or
T99F0157	THE HOME DEPOT PRO INSTITUTION	124.53	124.53	0101-0000-0-4300-0000-8110-011-00000000	GF-Unrest-Not Applicable / Materials a

LOWELL JOINT SD

PURCHASE ORDER DETAIL REPORT

BOARD OF TRUSTEES MEETING 08/05/2024

FROM 06/01/2024 TO 06/30/2024

PO NUMBER	VENDOR	PO TOTAL	ACCOUNT AMOUNT	ACCOUNT NUMBER	PSEUDO / OBJECT DESCRIPTION
T99F0158	THE HOME DEPOT PRO INSTITUTION	179.15	179.15	0101-0000-0-4300-0000-8110-011-00000000	GF-Umrest-Not Applicable / Materials a
T99F0159	ENCORP	580.00	580.00	0101-0000-0-5630-0000-8110-009-00000000	GF-Umrest-Not Applicable / Repairs or
T99F0160	THE HOME DEPOT PRO INSTITUTION	196.49	196.49	0101-0000-0-4300-0000-8110-011-00000000	GF-Umrest-Not Applicable / Materials a
T99F0161	THE HOME DEPOT PRO INSTITUTION	130.15	130.15	0101-0000-0-4300-0000-8110-011-00000000	GF-Umrest-Not Applicable / Materials a
T99M0585	AMERICAN EXPRESS	155.00	155.00	0101-0000-0-4300-0000-7100-112-00000000	GF_UNRESTRICTED_SUPPT / Materia
T99M0586	AMERICAN EXPRESS	521.49	521.49	0101-0000-0-4300-0000-7100-112-00000000	GF_UNRESTRICTED_SUPPT / Materia
T99M0587	AMERICAN EXPRESS	198.45	198.45	0101-0000-0-4300-1710-1030-011-00000000	GF-Umrest-Not Applicable / Materials a
T99M0588	AMERICAN EXPRESS	599.88	599.88	0101-0000-0-4300-0000-7100-112-00000000	GF_UNRESTRICTED_SUPPT / Materia
T99M0589	AMERICAN EXPRESS	225.00	225.00	0101-0000-0-4300-0000-2100-012-00000000	GF-Umrest-Not Applicable / Materials a
T99M0590	AMERICAN EXPRESS	1,300.00	1,300.00	0101-0000-0-4300-0000-2100-012-00000000	GF-Umrest-Not Applicable / Materials a
T99M0591	AMERICAN EXPRESS	1,200.00	1,200.00	0101-0000-0-4300-0000-2100-012-00000000	GF-Umrest-Not Applicable / Materials a
T99R0570	MUCKENTHALER CULTURAL CENTER F	70,224.00	13,993.80	1212-2600-0-5800-1126-1026-621-00000000	ELOP-EP / Prof/ConsultingServ&Oper
			14,506.80	1212-2600-0-5800-1126-1026-624-00000000	ELOP-Jordan / Prof/ConsultingServ&O
			13,993.80	1212-2600-0-5800-1126-1026-626-00000000	ELOP-Macy / Prof/ConsultingServ&Op
			13,992.80	1212-2600-0-5800-1126-1026-628-00000000	ELOP-MG / Prof/ConsultingServ&Oper
			13,736.80	1212-2600-0-5800-1126-1026-629-00000000	ELOP-Olita / Prof/ConsultingServ&Oper
T99R0571	WHITTIER CHRISTIAN HIGH SCHOOL	1,800.00	1,800.00	0101-0911-0-5800-1110-1030-011-00000000	GF-DonRS / Prof/ConsultingServ&Ope
T99R0572	IMAGINE LEARNING LLC	11,375.00	11,375.00	0101-3213-0-5810-1110-1019-013-30600101	ESSERIII/Virtual Academy/LG1A1 /
T99R0573	CHRISTOPHER SCHMITZ	300.00	300.00	0101-0511-0-5850-1740-1030-011-00000108	RS-Drumline / Consult/Ind
T99R0574	WHITTIER CHRISTIAN HIGH SCHOOL	1,095.00	1,095.00	0101-6762-0-5800-1755-1000-612-00000000	Dance/TheaterWrkshpAr/MusicBG /
T99R0575	COLLEGE BOARD	866.00	866.00	0101-0511-0-4300-1110-1030-011-00000108	GF-SiteAlloc RS / Materials and Suppli
T99R0576	CERTIFIED TRANSPORTATION SERVI	6,422.00	6,422.00	0101-0911-0-5800-1110-1030-011-00000000	GF-DonRS / Prof/ConsultingServ&Ope
T99R0577	CITY OF LA HABRA	400.00	400.00	0101-0000-0-4300-0000-7100-112-00000000	GF_UNRESTRICTED_SUPPT / Materia

**LOWELL JOINT SD
PURCHASE ORDER DETAIL REPORT**

BOARD OF TRUSTEES MEETING 08/05/2024

FROM 06/01/2024 TO 06/30/2024

<u>PO NUMBER</u>	<u>VENDOR</u>	<u>PO TOTAL</u>	<u>ACCOUNT AMOUNT</u>	<u>ACCOUNT NUMBER</u>	<u>PSEUDO / OBJECT DESCRIPTION</u>
T99R0578	FULLERTON JOINT UNION HS DIST	1,086.82	1,086.82	0101-3010-0-5800-1110-1000-001-00020004	EP-SPSA G2/A4 /
T99R0579	PROPS & MEASURES	3,250.00	3,250.00	0101-0000-0-5800-0000-7100-112-00000000	GF_UNRESTRICTED_SUPP /
T99R0581	PREFERRED CONSTRUCTION SERVICE	9,900.00	5,500.00	0101-0000-0-6282-0000-8500-008-00000000	Capital Outlay-MG / Consultant/Contra
			4,400.00	0101-0000-0-6282-0000-8500-004-00000000	Equip/Jordan / Consultant/Contractor
T99R0582	SOUTHEAST CONSTRUCTION PRODUCT	149.50	149.50	0101-0000-0-4300-0000-8110-011-00000000	GF-Unrest-Not Applicable / Materials a
T99R0583	CALPERS	154,485.00	154,485.00	0101-0000-0-3701-1110-1000-950-00000000	YE Transfers / OPEB, Allocated,
T99R0585	FACILITRON INC	3,441.38	3,441.38	0101-6762-0-5800-1751-1000-612-00000000	LJYT-AtMusicBlkGrt /
T99R0586	OCDE	12,000.00	12,000.00	0101-6266-0-5800-1110-1080-612-00000000	EDEffect/PD / Prof/ConsultingServ&Op
T99T0052	DATA IMPRESSIONS	421.80	421.80	0101-0088-0-4300-0000-2700-008-00000107	GF-Tech Alloc MG / Materials and Sup
		Fund 01 Total:	225,313.55		
		Fund 12 Total:	70,224.00		
		Fund 40 Total:	28,402.88		
		Total Amount of Purchase Orders:	323,940.43		

LOWELL JOINT SD

Consolidated Check Register

from 6/1/2024 to 6/30/2024

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
99 00006133	V9900025	BLICK ART MATERIALS	3066607	OH	06/03/2024		MW	IS	2,677.07
99 00006134	U9900001	CITY OF LA HABRA WATER DEPARTM	0410051324	OH	06/03/2024		MW	IS	922.32
99 00006135	V9900071	FED EX	AB31547930	OH	06/03/2024		MW	IS	146.00
99 00006136	E9903707	Hutcherson, Angela	0311041824	OH	06/03/2024		MW	IS	390.60
99 00006137	F9900038	ICS SERVICE COMPANY	38885	OH	06/03/2024		MW	IS	877.84
99 00006138	V9900134	OCDE	94TT4848	OH	06/03/2024		MW	IS	3,437.50
99 00006139	F9900053	PEST OPTIONS INC.	446741	OH	06/03/2024		MW	IS	958.05
99 00006140	V9900159	RIVERSIDE INSIGHTS	INV207504	OH	06/03/2024		MW	IS	5,911.60
99 00006141	V9900169	SCHOOL DATEBOOKS	S24-0278404	OH	06/03/2024		MW	IS	871.73
99 00006142	V9903261	SOCIAL THINKING	304516	OH	06/03/2024		MW	IS	770.09
99 00006143	U9900004	SOUTHERN CALIFORNIA EDISON	0423052124MNTC	OH	06/03/2024		MW	IS	6,356.11
99 00006144	U9900008	T-MOBILE	0421052024	OH	06/03/2024		MW	IS	164.74
99 00006145	V9903702	TWAMLEY, SHANE	053024	OH	06/03/2024		MW	IS	3,000.00
99 00006146	U9900009	VERIZON WIRELESS-LA	9964322005	OH	06/03/2024		MW	IS	612.62
99 00006147	V9900207	WHITTIER CHRISTIAN HIGH SCHOOL	150329	OH	06/03/2024		MW	IS	512.50
99 00006148	V9903760	WESTED	24-1896	OH	06/03/2024		MW	IS	13,000.00
99 00006149	N9900001	ACTION SALES	7169659-00	OH	06/03/2024		MW	IS	5,947.99
99 00006150	V9903761	JENNIFER LOPEZ	MAY2024	OH	06/03/2024		MW	IS	41.50
99 00006151	V9903642	KWIPPED INC	R3886-P19587	OH	06/03/2024		MW	IS	3,081.49
99 00006152	F9900045	LADY BUGS ENVIRONMENTAL TERMINT	154087	OH	06/03/2024		MW	IS	55.00
99 00006153	V9903762	MARGARITA BEVAN	MAY2024	OH	06/03/2024		MW	IS	94.25
99 00006154	V9903665	SUBWAY	MAY2024	OH	06/03/2024		MW	IS	3,725.00
99 00006155	V9900085	HOWARD INDUSTRIES INC	23-00587482B	OH	06/03/2024		MW	IS	27,377.28
99 00006156	V9900008	ADMINISTRATIVE SERV. CO-OP	18948	OH	06/04/2024		MW	IS	91,886.42
99 00006157	V9900025	BLICK ART MATERIALS	3062853	OH	06/06/2024		MW	IS	262.41
99 00006158	V9903764	CHRISTOPHER SCHMITZ	055	OH	06/06/2024		MW	IS	300.00
99 00006159	V9903376	GoTo Communications Inc.	IN7102952184	OH	06/06/2024		MW	IS	4,797.01
99 00006160	V9900094	J.W.PEPPER & SON INC.	365886562	OH	06/06/2024		MW	IS	485.13
99 00006161	F9900052	PDQ EQUIPMENT RENTAL	832304	OH	06/06/2024		MW	IS	562.20
99 00006162	F9900053	PEST OPTIONS INC.	436833	OH	06/06/2024		MW	IS	150.00
99 00006163	I9903328	RUSSELL, EILEEN	MAY2024	OH	06/06/2024		MW	IS	325.00
99 00006164	U9900004	SOUTHERN CALIFORNIA EDISON	0424052224MG	OH	06/06/2024		MW	IS	4,113.77
99 00006165	U9900005	SOUTHERN CALIFORNIA GAS CO	0425052424MA	OH	06/06/2024		MW	IS	178.73
99 00006166	VOID.CONTI	VOID - Continued Stub	CONTINUE	OH	06/06/2024		VM	VD	0.00

User: DSOTO99 - Denise Soto

Report: BK3005: Consolidated Check Register

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Current Date: 07/17/2024

Current Time: 07:06:31

LOWELL JOINT SD
Consolidated Check Register
 from 6/1/2024 to 6/30/2024

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
99 00006167	V9900179	SOUTHWEST SCHOOL SUPPLY	6002419979	OH	06/06/2024		MW	IS	4,293.07
99 00006168	U9900006	SUBURBAN WATER SYSTEMS	181003988807	OH	06/06/2024		MW	IS	4,292.79
99 00006169	F9900066	UNITED RENTALS (NORTH AMERICA)	231994898-002	OH	06/06/2024		MW	IS	1,180.95
99 00006170	V9903493	VERNES PLUMBING	12464966	OH	06/06/2024		MW	IS	325.00
99 00006171	V9903445	MUCKENTHALER CULTURAL CENTER F	1770B	OH	06/06/2024		MW	IS	70,224.00
99 00006172	F9900011	BEST LAWNMOWER INC.	110646	OH	06/07/2024		MW	IS	588.94
99 00006173	F9900014	BUG FLIP	71955	OH	06/07/2024		MW	IS	950.00
99 00006174	V9900053	DATA IMPRESSIONS	0025635-IN	OH	06/07/2024		MW	IS	43,250.20
99 00006175	E9900263	ERBER ESPINOZA GARCIA	06042024	OH	06/07/2024		MW	IS	84.97
99 00006176	E9903707	Hutcherson, Angela	05302024	OH	06/07/2024		MW	IS	391.86
99 00006177	V9903404	IMAGINE LEARNING LLC	997503	OH	06/07/2024		MW	IS	11,375.00
99 00006178	V9903635	JESSICA SOBER	CUE CONF	OH	06/07/2024		MW	IS	164.45
99 00006179	E9900107	KENNY HUFF	05302024	OH	06/07/2024		MW	IS	35.51
99 00006180	V9903754	MICHELLE MISCH	05312024	OH	06/07/2024		MW	IS	50.12
99 00006181	E9900149	MICHELLE VANDERLEE	CUE CONF	OH	06/07/2024		MW	IS	187.71
99 00006182	I9900016	PAUL LUNA / LUNA INK	06545	OH	06/07/2024		MW	IS	700.00
99 00006183	V9900172	SCHOOL SERVICES OF CALIFORNIA	W136792-IN	OH	06/07/2024		MW	IS	275.00
99 00006184	V9900180	SPARKLETTTS	15734879 060224	OH	06/07/2024		MW	IS	106.91
99 00006185	E9900214	WHITNEY TAKACS	053024	OH	06/07/2024		MW	IS	104.51
99 00006186	V9900207	WHITTIER CHRISTIAN HIGH SCHOOL	150359	OH	06/07/2024		MW	IS	2,895.00
99 00006187	E9900139	MARY BRIMMAGE	BOOSTCONF	OH	06/07/2024		MW	IS	565.03
99 00006188	V9900160	RMA GROUP	93260	OH	06/07/2024		MW	IS	15,943.75
99 00006189	V9900160	RMA GROUP	92559	OH	06/07/2024		MW	IS	20,697.50
99 00006190	V9900160	RMA GROUP	93261	OH	06/07/2024		MW	IS	7,537.50
99 00006191	V9903756	WILLSCOT	9018289897	OH	06/07/2024		MW	IS	1,231.50
99 00006192	F9900053	PEST OPTIONS INC.	446856	OH	06/10/2024		MW	IS	1,477.04
99 00006193	V9903749	PRESENTATION SYSTEMS	63900-1	OH	06/10/2024		MW	IS	12,895.97
99 00006194	V9900149	QUADIENNT LEASING USA INC.	Q1344304	OH	06/10/2024		MW	IS	510.91
99 00006195	V9900179	SOUTHWEST SCHOOL SUPPLY	6002374152	OH	06/10/2024		MW	IS	2,327.40
99 00006196	VOID.CONTVoid - Continued Stub		CONTINUE	OH	06/12/2024		VM	VD	0.00
99 00006197	V9900013	AMERICAN EXPRESS	P-300291158	OH	06/12/2024		MW	IS	6,730.95
99 00006198	V9900013	AMERICAN EXPRESS	266924207	OH	06/12/2024		MW	IS	1,352.64
99 00006199	S9990001	BEHAVIOR AND EDUCATION INC	8052990	OH	06/13/2024		MW	IS	11,955.00
99 00006200	V9903623	Certified Transportation Servi	01-192186	OH	06/13/2024		MW	IS	6,302.00

User: DSOTO99 - Denise Soto

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Current Date: 07/17/2024

Report: BK3005: Consolidated Check Register

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Current Time: 07:06:31

LOWELL JOINT SD Consolidated Check Register

from 6/1/2024 to 6/30/2024

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
99	00006201	F9900019	CITY OF LA HABRA	06012024	OH	06/13/2024	MW	IS	400.00
99	00006202	V9900040	COLLEGE BOARD	A252388481	OH	06/13/2024	MW	IS	866.00
99	00006203	V9900053	DATA IMPRESSIONS	0025634-IN	OH	06/13/2024	MW	IS	8,114.86
99	00006204	V9900076	FULLERTON JOINT UNION HS DIST	06032024	OH	06/13/2024	MW	IS	1,086.82
99	00006205	S9900002	GALLAGHER PEDIATRIC THERAP	11308	OH	06/13/2024	MW	IS	2,297.66
99	00006206	E9900268	GREG WALLACE	041624	OH	06/13/2024	MW	IS	600.00
99	00006207	E9900074	HOLLY BRANDER	06032024	OH	06/13/2024	MW	IS	158.57
99	00006208	F9900040	JAMES HARDWARE COMPANY	2405-090826	OH	06/13/2024	MW	IS	43.81
99	00006209	V9900095	JONES SCHOOL SUPPLY COMPANY	2106203	OH	06/13/2024	MW	IS	206.20
99	00006210	E9900098	KARI DANIEL	05312024	OH	06/13/2024	MW	IS	186.52
99	00006211	F9900052	PDQ EQUIPMENT RENTAL	831187	OH	06/13/2024	MW	IS	3,480.00
99	00006212	V9903667	Props & Measures	INV04853	OH	06/13/2024	MW	IS	3,250.00
99	00006213	U9900004	SOUTHERN CALIFORNIA EDISON	0501053124MA	OH	06/13/2024	MW	IS	7,527.00
99	00006214	V9900179	SOUTHWEST SCHOOL SUPPLY	6002733554	OH	06/13/2024	MW	IS	2,680.88
99	00006215	V9900179	SOUTHWEST SCHOOL SUPPLY	6002204218	OH	06/13/2024	MW	IS	438.57
99	00006216	V9900179	SOUTHWEST SCHOOL SUPPLY	6002796048	OH	06/13/2024	MW	IS	1,163.44
99	00006217	I9900011	TRINIDAD, GINA	015	OH	06/13/2024	MW	IS	1,384.08
99	00006218	F9900069	WALTERS WHOLESale ELECTRIC	S125605036.001	OH	06/13/2024	MW	IS	2,644.08
99	00006219	U9900010	WARE DISPOSAL	1501192	OH	06/13/2024	MW	IS	10,493.52
99	00006220	VOID.CONTT	VOID - Continued Stub	CONTINUE	OH	06/13/2024	VM	V/D	0.00
99	00006221	V9900179	SOUTHWEST SCHOOL SUPPLY	6002253705	OH	06/13/2024	MW	IS	3,291.57
99	00006222	V9900179	SOUTHWEST SCHOOL SUPPLY	6002174315	OH	06/13/2024	MW	IS	376.59
99	00006223	V9903362	DELL MARKETING L.P.	10752732333	OH	06/14/2024	MW	IS	339,877.83
99	00006224	B9900010	ERICKSON-HALL CONSTRUCTION	APP #11	OH	06/14/2024	MW	IS	1,313,649.64
99	00006225	B9900013	HAUFFE COMPANY	513	OH	06/14/2024	MW	IS	19,712.00
99	00006226	V9900010	ALLIANCE OF SCHOOLS FOR COOPER	JUNE24DDR	OH	06/17/2024	MW	IS	29,118.92
99	00006227	V9900010	ALLIANCE OF SCHOOLS FOR COOPER	JUNE24VSR	OH	06/17/2024	MW	IS	5,996.84
99	00006228	V9903352	ACTIVE EDUCATION	2460	OH	06/17/2024	MW	IS	3,840.00
99	00006229	V9900010	ALLIANCE OF SCHOOLS FOR COOPER	JUNE24DDA	OH	06/17/2024	MW	IS	1,278.75
99	00006230	V9900010	ALLIANCE OF SCHOOLS FOR COOPER	JUNE24VSA	OH	06/17/2024	MW	IS	265.87
99	00006231	V9903531	DAVIS, SUMMER	S.DAVIS MAY24	OH	06/17/2024	MW	IS	1,216.25
99	00006232	E9900074	HOLLY BRANDER	H.BRANDER	OH	06/17/2024	MW	IS	202.03
99	00006233	V9903520	JAMPANA ENTERPRISES LLC DBA CO	PS3-24	OH	06/17/2024	MW	IS	41,368.25
99	00006234	V9900010	ALLIANCE OF SCHOOLS FOR COOPER	JUNE24DDA	OH	06/17/2024	MW	IS	1,395.00

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Current Date: 07/17/2024

Report: BK3005: Consolidated Check Register

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Current Time: 07:06:31

LOWELL JOINT SD Consolidated Check Register

from 6/1/2024 to 6/30/2024

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
99	00006235	V9900010 ALLIANCE OF SCHOOLS FOR COOPER	JUNE24VSA	OH	06/17/2024		MW	IS	290.04
99	00006236	F9900014 BUG FLIP	MAY 2024	OH	06/17/2024		MW	IS	495.00
99	00006237	N9900015 Continental Sales	MAY 2024	OH	06/17/2024		MW	IS	11,428.79
99	00006238	N9900004 DRIFTWOOD DAIRY	MAY 2024	OH	06/17/2024		MW	IS	10,701.70
99	00006239	V9903765 EDNA TRISTAN	POS811858	OH	06/17/2024		MW	IS	35.50
99	00006240	N9900007 GOLD STAR FOODS	MAY 2024	OH	06/17/2024		MW	IS	34,450.89
99	00006241	V9903642 KWIPPED INC	R3886-P21681	OH	06/17/2024		MW	IS	992.25
99	00006242	V9903767 MATTHEW DRURY	POS611315	OH	06/17/2024		MW	IS	45.25
99	00006243	N9900009 P & R PAPER SUPPLY COMPANY	MAY 2024	OH	06/17/2024		MW	IS	3,993.84
99	00006244	V9903766 PAMELA BREWSTER	POS1002519	OH	06/17/2024		MW	IS	26.50
99	00006245	N9900017 SOCIAL4 LLC	MAY 2024	OH	06/17/2024		MW	IS	5,008.50
99	00006246	V9900010 ALLIANCE OF SCHOOLS FOR COOPER	JUNE24DDR	OH	06/17/2024		MW	IS	181.47
99	00006247	V9900010 ALLIANCE OF SCHOOLS FOR COOPER	JUNE24VSR	OH	06/17/2024		MW	IS	37.45
99	00006248	V9900010 ALLIANCE OF SCHOOLS FOR COOPER	JUNE24DDA	OH	06/17/2024		MW	IS	116.25
99	00006249	V9900010 ALLIANCE OF SCHOOLS FOR COOPER	JUNE24VSA	OH	06/17/2024		MW	IS	24.17
99	00006250	V9900010 ALLIANCE OF SCHOOLS FOR COOPER	JUNE24VLFBU	OH	06/18/2024		MW	IS	1,278.78
99	00006251	V9900010 ALLIANCE OF SCHOOLS FOR COOPER	JUNE24VLFBU	OH	06/18/2024		MW	IS	63.16
99	00006252	V9900010 ALLIANCE OF SCHOOLS FOR COOPER	JUNE24VLFBU	OH	06/18/2024		MW	IS	59.72
99	00006253	V9900010 ALLIANCE OF SCHOOLS FOR COOPER	JUNE24VLFBU	OH	06/18/2024		MW	IS	4.76
99	00006254	V9900010 ALLIANCE OF SCHOOLS FOR COOPER	JUNE24VLFAD	OH	06/18/2024		MW	IS	8.65
99	00006255	V9900008 ADMINISTRATIVE SERV. CO-OP	19049	OH	06/20/2024		MW	IS	22,524.64
99	00006256	V9900056 DELTA DENTAL OF CALIFORNIA	BE006104545-JUNE0H	OH	06/20/2024		MW	IS	2,429.44
99	00006257	V9900087 IMAGE APPAREL FOR BUSINESS	STD INNV320850	OH	06/20/2024		MW	IS	322.24
99	00006258	F9900053 PEST OPTIONS INC.	446624	OH	06/20/2024		MW	IS	124.82
99	00006259	E9900189 SHERYL MCDONALD	06122024	OH	06/20/2024		MW	IS	716.05
99	00006260	U9900004 SOUTHERN CALIFORNIA EDISON	05060604240L	OH	06/20/2024		MW	IS	2,775.64
99	00006261	U9900006 SUBURBAN WATER SYSTEMS	181003994993	OH	06/20/2024		MW	IS	4,510.68
99	00006262	N9900016 GAFFE PIZZA	MAY 2024	OH	06/20/2024		MW	IS	2,593.50
99	00006263	V9903711 JP Pizza Inc	MAY 2024	OH	06/20/2024		MW	IS	6,499.50
99	00006264	V9900160 RMA GROUP	93262	OH	06/20/2024		MW	IS	2,657.50
99	00006265	V9903470 WHITTIER CHRISTIAN HIGH SCHOOL	150353	OH	06/20/2024		MW	IS	6,300.00
99	00006266	V9903470 WHITTIER CHRISTIAN HIGH SCHOOL	150363	OH	06/20/2024		MW	IS	1,275.00
99	00006267	V9900020 ATKINSON ANDELSON LOYA RUUD &	717119-MAYY2024	OH	06/21/2024		MW	IS	5,846.25
99	00006268	F9900033 GLASBY MAINTENANCE SUPPLY	343250A	OH	06/21/2024		MW	IS	27,285.84

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Current Date: 07/17/2024

Report: BK3005: Consolidated Check Register

Current Time: 07:06:31

LOWELL JOINT SD
Consolidated Check Register
 from 6/1/2024 to 6/30/2024

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99	00006269	E9900084	JIM COOMBS	06062024	OH	06/21/2024	MW	IS	199.00
99	00006270	V9903656	NETSYNC NETWORK SOLUTIONS	2027060899	OH	06/21/2024	MW	IS	9,778.38
99	00006271	V9903236	ORBIT EVENT RENTALS	52731	OH	06/21/2024	MW	IS	3,200.00
99	00006272	F9900052	PDQ EQUIPMENT RENTAL	835476	OH	06/21/2024	MW	IS	3,405.65
99	00006273	V9900148	QUADIENT FINANCE USA INC.	JUNE STMT	OH	06/21/2024	MW	IS	1,500.00
99	00006274	E9900163	RANDI VASQUEZ	061224	OH	06/21/2024	MW	IS	40.30
99	00006275	V9900154	READYREFRESH BY NESTLE	14F0032621385	OH	06/21/2024	MW	IS	80.46
99	00006276	E9900172	RHONDA OVERBY	AIR SHOW	OH	06/21/2024	MW	IS	210.27
99	00006277	V9900163	ROCHESTER 100 INC.	WEBINV0002955	OH	06/21/2024	MW	IS	313.93
99	00006278	F9900057	SOUTHEAST CONSTRUCTION PRODUCT	2405-082369	OH	06/21/2024	MW	IS	149.50
99	00006279	U9900004	SOUTHERN CALIFORNIA EDISON	0513061124RS	OH	06/21/2024	MW	IS	8,785.42
99	00006280	U9900005	SOUTHERN CALIFORNIA GAS CO	0510061124RS	OH	06/21/2024	MW	IS	386.53
99	00006281	VOID.CONTIVoid - Continued Stub		CONTINUE	OH	06/21/2024	VM	VD	0.00
99	00006282	VOID.CONTIVoid - Continued Stub		CONTINUE	OH	06/21/2024	VM	VD	0.00
99	00006283	V9900179	SOUTHWEST SCHOOL SUPPLY	6004513588	OH	06/21/2024	MW	IS	9,587.08
99	00006284	U9900008	T-MOBILE	0504060324	OH	06/21/2024	MW	IS	177.00
99	00006285	VOID.CONTIVoid - Continued Stub		CONTINUE	OH	06/21/2024	VM	VD	0.00
99	00006286	F9900059	THE HOME DEPOT PRO INSTITUTION	809129281	OH	06/21/2024	MW	IS	7,944.76
99	00006287	F9900060	THE SHERWIN-WILLIAMS CO.	9299-9	OH	06/21/2024	MW	IS	188.48
99	00006288	F9900066	UNITED RENTALS (NORTH AMERICA)	231994898-003	OH	06/21/2024	MW	IS	1,118.45
99	00006289	V9900200	UNUM LIFE INSURANCE COMPANY	0701093024	OH	06/21/2024	MW	IS	854.82
99	00006290	V9903493	VERNES PLUMBING	12465048	OH	06/21/2024	MW	IS	1,110.00
99	00006291	V9903259	A-TECH CONSULTING INC	241717	OH	06/21/2024	MW	IS	1,300.00
99	00006292	B9990012	HANCOCK PARK & DELONG INC	7377	OH	06/21/2024	MW	IS	87.50
99	00006293	B9990013	HAUFFE COMPANY	515	OH	06/21/2024	MW	IS	21,840.00
99	00006294	B9903229	HAULWAY STORAGE CONTAINERS	002197837	OH	06/21/2024	MW	IS	291.20
99	00006295	E9900009	AMANDA MALM	06182024	OH	06/24/2024	MW	IS	606.91
99	00006296	R9900016	ANDREA DESMOND	JULY2024	OH	06/24/2024	MW	IS	628.28
99	00006297	F9900007	AUTOZONE	6202511737	OH	06/24/2024	MW	IS	32.44
99	00006298	E9900026	BARBARA CASTILLO	06172024	OH	06/24/2024	MW	IS	54.96
99	00006299	V9900025	BLICK ART MATERIALS	3144093	OH	06/24/2024	MW	IS	26.46
99	00006300	V9903431	CALPERS	06182024	OH	06/24/2024	MW	IS	154,485.00
99	00006301	R9903247	CAROLYN KANE	JULY2024	OH	06/24/2024	MW	IS	1,573.82
99	00006302	U9900001	CITY OF LA HABRA WATER DEPARTM	0513061724	OH	06/24/2024	MW	IS	2,085.43

LOWELL JOINT SD

Consolidated Check Register

from 6/1/2024 to 6/30/2024

Check	Payee ID	Payee Name	Reference	Subs	Check Date	Cancel Date	Type	Status	Check Amount
99	00006303	V9900048	CSM CONSULTING INC.	OH	06/24/2024		MW	IS	3,025.48
99	00006304	V9900053	DATA IMPRESSIONS	OH	06/24/2024		MW	IS	421.80
99	00006305	V9900054	DATA WORKS EDUCATIONAL RESEARC	OH	06/24/2024		MW	IS	3,888.00
99	00006306	R9900019	DEBORAH NEEDHAM	OH	06/24/2024		MW	IS	708.41
99	00006307	F9900029	ENCORP	OH	06/24/2024		MW	IS	580.00
99	00006308	U9900002	FRONTIER	OH	06/24/2024		MW	IS	32.60
99	00006309	R9900007	GAYLE ROGERS	OH	06/24/2024		MW	IS	291.15
99	00006310	R9900018	GRACIA HAWORTH	OH	06/24/2024		MW	IS	1,573.82
99	00006311	V99003420	Granite Telecommunications LLC	OH	06/24/2024		MW	IS	1,619.30
99	00006312	F9900035	HOME DEPOT CREDIT SERVICES	OH	06/24/2024		MW	IS	427.02
99	00006313	V9900094	J.W.PEPPER & SON INC.	OH	06/24/2024		MW	IS	905.77
99	00006314	E9900284	KATELYN ALLSMAN	OH	06/24/2024		MW	IS	95.00
99	00006315	E9900285	KATIE MEHTA	OH	06/24/2024		MW	IS	12.40
99	00006316	F9900047	LOWES	OH	06/24/2024		MW	IS	171.30
99	00006317	R9900013	MARGARET DUMADAG	OH	06/24/2024		MW	IS	708.41
99	00006318	U9900003	MCI A VERIZON COMPANY	OH	06/24/2024		MW	IS	10.61
99	00006319	V99003593	NICKOLAS ARTUKOVICH	OH	06/24/2024		MW	IS	128.93
99	00006320	I9900016	PAUL LUNA / LUNA INK	OH	06/24/2024		MW	IS	1,500.00
99	00006321	R9900010	PENNY MAYERCHECK	OH	06/24/2024		MW	IS	1,573.32
99	00006322	V9900152	RCF JIM COOMBS	OH	06/24/2024		MW	IS	6,448.78
99	00006323	R9900017	REBECCA SMITH	OH	06/24/2024		MW	IS	708.41
99	00006324	R9900011	RONALD RANDOLPH	OH	06/24/2024		MW	IS	739.30
99	00006325	U9900005	SOUTHERN CALIFORNIA GAS CO	OH	06/24/2024		MW	IS	189.38
99	00006326	F9900059	THE HOME DEPOT PRO INSTITUTION	OH	06/24/2024		MW	IS	587.60
99	00006327	R9900020	VALERIE TELARICO	OH	06/24/2024		MW	IS	642.44
99	00006328	V9900029	BULKBOOK STORE	OH	06/24/2024		MW	IS	172.48
99	00006329	F9900014	BUG FLIP	OH	06/24/2024		MW	IS	190.00
99	00006330	N9900015	Continental Sales	OH	06/24/2024		MW	IS	1,753.00
99	00006331	N9900004	DRIFTWOOD DAIRY	OH	06/24/2024		MW	IS	1,233.59
99	00006332	N9900007	GOLD STAR FOODS	OH	06/24/2024		MW	IS	438.48
99	00006333	F9900045	LADY BUGS ENVIRONMENTAL TERMIT	OH	06/24/2024		MW	IS	110.00
99	00006334	N9900009	P & R PAPER SUPPLY COMPANY	OH	06/24/2024		MW	IS	715.41
99	00006335	I9900016	PAUL LUNA / LUNA INK	OH	06/24/2024		MW	IS	1,000.00
99	00006336	F9900011	BEST LAWNMOWER INC.	OH	06/25/2024		MW	IS	15,561.94

LOWELL JOINT SD
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Check	Payee ID	Payee Name	Reference	Subs Check Date	Cancel Date	Type	Status	Check Amount
99 000006337	V99903215	QUEL SCHOOL SIGNS	0523231	OH 06/25/2024		MW	IS	28,239.52

Issued: 2,687,157.68
 99 Bank Total: 2,687,157.68

Grand Total: 2,687,157.68

LOWELL JOINT SCHOOL DISTRICT
EMPLOYER-EMPLOYEE RELATIONS/PERSONNEL REPORT 2024/25 #1

August 5, 2024

I. CERTIFICATED EMPLOYEES

A. RESIGNATION

NAME	<u>EFFECTIVE DATE</u>	SITE	COMMENTS
Casey, Kaleen	07/11/2024	MA	Resignation. Macy Teacher

B. CHANGE OF STATUS 2024-2025**

NAME	<u>EFFECTIVE DATE</u>	END DATE	SITE	COMMENT
Russell, Anne	08/12/2024	05/30/2025	OL	Unpaid Leave of Absence
Johnson, Kelly	08/15/2024	11/15/2024	DO	(AB375) FMLA Medical Leave

C. 2024/2025 CONTRACTS

NAME	<u>EFFECTIVE DATE</u>	<u>CLASS/COL/STEP</u>	SITE	COMMENTS
Montemayor, Kathleen	08/12/2024	C4/S4	OL	Temporary Contract. Olita TK Teacher 20% - Position paid by CTA
Seleznoff Tamara	08/12/2024	C5/S6	MA	Temporary Contract. Macy 2 nd grade. Correction of EER #11 2023-2024
Cox, Casey	08/12/2024	C1/S1	OL	Temporary Contract. Olita SPED Teacher
Takacs, Linda	08/12/2024	05/30/2025	DO	Induction Program Coordinator. To be paid \$4,000.00 per month, not to exceed \$40,000.00 for serving as Induction Program Coordinator. To be paid from General Fund/Educator Effectiveness Grant.
Hensley, Sharon	08/12/2024	05/30/2025	DO	CARE Intern Program Coordinator. To be paid \$4,000.00 per month, not to exceed \$40,000.00 for serving as Intern Program Coordinator CARE. To be paid from Out of Home Care Funds

D. 2024/2025 Certificated Salaries

NAME	<u>EFFECTIVE DATE</u>	<u>CLASS/COL/STEP</u>	SITE	COMMENTS
Gonzalez, Leslie	08/12/2024	C4/S1	EP	Correction of EER #11 2023-2024
McCoy, Stacy	08/12/2024	C4/S2	MG	Correction of EER #11 2023-2024
Zilberman, Sarah	08/12/2024	C4/S6	MG	Correction of EER #11 2023-2024
De La Mora-Farmer, Alma	08/12/2024	C2/S1	JO	Correction of EER #11 2023-2024
Marrone, Frankie	08/12/2024	C5/S3	RS	Correction of EER #11 2023-2024

E. <u>EXTRA DUTY PAY/STIPENDS</u>				
Anderson, Ryan	08/12/2024	05/30/2025	RS	To be paid a total of \$700.00 monthly, not to exceed \$2100.00 the 2024/25 school year, for Coaching After-School Sports – Cross Country. Monies to be paid from the Rancho Starbuck Athletic account.
Oke, Melissa	08/12/2024	05/30/2025	RS	To be paid a total of \$700.00 monthly, not to exceed \$2100.00 for the 2024/25 school year, for Coaching After-School Sports – Cross Country. Monies to be paid from the Rancho Starbuck Athletic account.
Oke, Melissa	08/12/2024	05/30/2025	RS	Share Athletic Director responsibilities for Rancho-Starbuck Junior High School After-School Sports Program. To be paid a total of \$225.00 monthly, not to exceed \$2,250.00. Funds to be paid from Rancho Starbuck Donation Account.
Huff, Ken	08/12/2024	05/30/2025	RS	To be paid a total of \$700.00 monthly, not to exceed \$2100.00 for the 2024/25 school year, for Coaching After-School Sports – Cross Country. Monies to be paid from the Rancho Starbuck Athletic account.
Marquez, Francisco	08/12/2024	05/30/2025	RS	To be paid a total of \$700.00 monthly, not to exceed \$2100.00 for the 2024/25 school year, for Coaching After-School Sports – Cross Country. Monies to be paid from the Rancho Starbuck Athletic account.
McCoy, Stacy	08/12/2024	05/30/2025	MG	To be paid a Combination Grade Teacher Stipend of \$3000 for the 2023-2024 School Year
McReynolds, Christina	08/12/2024	05/30/2025	DO	To be paid \$30.00 per month, not to exceed \$300.00, for mileage stipend. To be paid from General Fund.

Sober, Jessica	08/12/2024	05/30/2025	MA	To be paid \$75 a month NTE \$750.00, for ASB Stipend Macy. To be paid from Site Funds
Valdez, Michelle	08/12/2024	05/30/2025	MA	To be paid \$75 a month NTE \$750.00, for ASB Stipend Macy. To be paid from Site Funds
Campbell, Katlyn	08/12/2024	05/30/2025	EP	To be paid \$300.00 per month, not to exceed \$3,000.00 for serving as an Intervention Coordinator. To be paid from EP Site Title 1
McNeff, Michelle	08/12/2024	05/30/2025	EP	To be paid \$150.00 per month, not to exceed \$1,500.00 for serving as an Intervention Coordinator. To be paid from Supplemental Funds
Morrison, Dana	08/12/2024	05/30/2025	EP	To be paid \$150.00 per month, not to exceed \$1,500.00 for serving as an Intervention Coordinator. To be paid from Supplemental Funds
Felton, Leslie	08/12/2024	05/30/2025	JO	To be paid \$150.00 per month, not to exceed \$1,500.00 for serving as an Intervention Coordinator. To be paid from Supplemental Funds
Hernandez, Javier	08/12/2024	05/30/2025	JO	To be paid \$150.00 per month, not to exceed \$1,500.00 for serving as an Intervention Coordinator. To be paid from Supplemental Funds
Pimper, Shelly	08/12/2024	05/30/2025	MA	To be paid \$150.00 per month, not to exceed \$1,500.00 for serving as an Intervention Coordinator. To be paid from Supplemental Funds
Valdez, Michelle	08/12/2024	05/30/2025	MA	To be paid \$150.00 per month, not to exceed \$1,500.00 for serving as an Intervention Coordinator. To be paid from Supplemental Funds
Simons, Rebecca	08/12/2024	05/30/2025	MG	To be paid \$300.00 per month, not to exceed \$3,000.00 for serving as an Intervention Coordinator. To be paid from Supplemental Funds
Peloquin, Karen	08/12/2024	05/30/2025	OL	be paid \$300.00 per month, not to exceed \$3,000.00 for serving as an

Pagano, Breana	08/12/2024	05/30/2025	RS	Intervention Coordinator. To be paid from Supplemental Funds To be paid \$2000.00 per show, NTE \$8000 a total of four shows, for the position of director, Lowell Joint Youth Theatre. To be paid from One time art & music block grand and fund 12 ELOP funding.
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* It is further recommended that these individuals be approved for substitute teaching at the rate of \$200.00 per day and/or \$50.00 an hour rate (not to exceed six hours) as applicable and to include: Professional Development, Saturday School, Site Support Duties, Intervention, and PowerSource, Power Up, ESY

**It is further recommended that the individuals listed in Certificated Salaries for 2024-2025 is approved to instruct in the Intervention Programs. The rate of pay is \$50.00/hour and will be paid from Title I or LCFF Supplemental Grant Funds.

**It is further recommended that individuals listed in Certificated Salaries for 2024-2025 serve as home school teachers, if needed, for the 2024-2025 school year at a rate of \$50.00/hour, not to exceed five hours per week, per student. Mileage will be paid at the IRS Standard Mileage Rate for the 2024-2025 school year.

F. Employment of substitutes effective 07/01/2024 for the 2024-2025 school year @ \$200 per day and \$100.00 per half day rate, \$250.00 long term sub rate, and \$50.00 per hour* (not to exceed six hours) as applicable and to include: professional development, Saturday school, site support duties, Saturday School. Intervention, PowerUp, ESY and Power Source.

G. SUBSTITUTE CHANGE OF PAY

NAME	EFFECTIV E DATE	END DATE	SITE	COMMENT
Garcia, Patricia	08/12/2024	05/30/2025	DO	To be paid Long term rate of \$250 daily as Intervention JO. To be paid by Jordan Title I Funds.
Gonzalez, Leslie	08/12/2024	05/30/2025	DO	To be paid Long term rate of \$250 daily as Intervention EP 50%. To be paid by El Portal Title I
Milton, Lisa	08/12/2024	05/30/2025	DO	To be paid Long term rate of \$250 daily as Intervention EP. To be paid by El Portal Title I Funds
Coforti, Tammy	08/12/2024	05/30/2025	DO	To be paid Long term rate of \$250 daily as Intervention MA Three days a week – To be paid by Macy Title I Funds.
deBruijn, Lisa	08/12/2024	05/30/2025	DO	To be paid Long term rate of \$250 daily as Intervention MA Three days a week – To be paid by Macy Title I Funds.
Nordell, Karen	08/12/2024	05/30/2025	DO	To be paid Long term rate of \$250 daily as Intervention MG – To be paid by MG Title I Funds.
Emond, Corine	08/15/2024	11/15/2024	DO	To be paid Long term rate of \$250 daily as School Psychologist.
Gonzalez, Andrea	08/15/2024	11/15/2024	DO	To be paid Long term rate of \$250 daily as School Psychologist.

Kjer, Kevin 08/12/2024 05/30/2025 DO To be paid special long term rate \$250, three days a week, for P.E. Macy program. To be paid from Site Funds.

II. CLASSIFIED EMPLOYEES August 5, 2024

A. MONTHLY – GENERAL FUND

B. HOURLY – GENERAL FUND

III. CLASSIFIED EMPLOYEES August 5, 2024

C. MONTHLY – GENERAL FUND

D. HOURLY – GENERAL FUND

<u>NAME/ EMPLOYEE ID#</u>	<u>EFFECTIVE DATE</u>	<u>END DATE</u>	<u>RANGE/ STEP</u>	<u>SITE</u>	<u>COMMENTS</u>
Chavez, Diane Marie	08/13/2024		CL15/S02	MG	Promotion: Health Technician
Dominguez, Martin	08/1/2024		CL 21/S06	MG	Promotion: Day Custodian
Garcia, Melissa	6/5/2024			DO	Additional Assignment: Substitute Instructional Aide
Heard, Taylor	08/13/2024		CL15/S02	MG	Sub to Perm: Instructional Aide SE-Mod
Khan, Mustafa	08/13/2024		CL15/S02	OL	New Hire: Instructional Aide SE-Mod
Licea, Erica	08/13/2024		CL16/S02	EP	Sub to Perm: Instructional Aide ABA
Marquez, Claudia	08/13/2024		CL15/S02	RS	Sub to Perm: Health Technician
Marquez, Francisco	08/12/2024	5/30/24		DO	Rancho Sports/Coaching: \$700/season NTE \$2,100
Mercado, Jessica	07/01/2024			OL	New Hire: Substitute Noon Duty Aide
Mercado, Jessica	07/01/2024			OL	New Hire: Substitute Health Technician
Paz, Carrie	08/07/2024		CL16/S03	MG	Promotion: Clerk Typist
Ramos, Johnni	08/1/2024		CL18/S02	JO	New Hire: Night Custodian
Rodriguez, Beatriz	07/05/2024		CL27/S06	DO	Step Increase: Accounting Technician
Trevino, Jessica	05/20/2024			OL	Additional Assignment: Substitute Health Technician
Perez, Kara	08/13/2024		CL14/S03	MA	Sub to Perm: Instructional Aide SE-Mod
Solis, Wendy	08/13/2024		CL15/S02	MG	Sub to Perm: Instructional Aide SE-Mod
Vazquez, Maricela	08/13/2024		CL16/S07	EP	Promotion: Instructional Aide ABA